

**GUADALUPE UNION SCHOOL DISTRICT
BOARD OF EDUCATION**

ORGANIZATIONAL BOARD MEETING-REVISED

Wednesday, December 12, 2018

5:15 pm – Call to Order, Adjournment to Closed Session

6:00 pm – Reconvene to Public Session

LOCATION OF MEETING: MARY BUREN ELEMENTARY SCHOOL
MULTIPURPOSE ROOM
1050 PERALTA STREET, GUADALUPE, CA

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office at (805)343-2114. Notification of 48 hours before the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting.

Any of the materials related to items on this agenda are available for viewing at the Office of the District Superintendent, 4465 Ninth Street, Guadalupe, CA during regular business hours, 8:00 am to 5:00 pm, Monday through Friday; telephone 805-343-2114.

I. Call to Order

- A. Roll Call
- B. Pledge of Allegiance
- C. Approval of Agenda

II. Adjourn to closed session

Closed Session Public Comments: This section of the agenda is intended for members of the public to address the Board of Education on items involving the school district that are being considered **Closed Session**. Such testimony shall be limited to three (3) minutes each person and fifteen (15) minutes on each topic. If an answer to a specific question is requested, the Board President will, if appropriate, direct administration to respond in writing.

The Board of Trustees will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of the closed session.

- A. Certificated and/or Classified Personnel Order 2018/2019-06
- B. Public Employment Discipline/Dismissal/Release/Resignation pursuant to Gov. Code § 54957, 54954.5 (e.) (Possible Action)
- C. Conference with Management
 - 1. California School Employees Association – Chapter #546

III. Reconvene in open session; announce closed session actions

The Board of Trustees will announce any action taken on Public Employees Certificated and/or Classified Personnel.

IV. Administer Oath of Office: Diana Arriola, Sheila Cepeda and Raul Rodriguez Jr. Superintendent, Emilio M. Handall will administer the Oath of Office at this time.

V. Adoption of Resolution 2018/2019-(09); Appreciation of Service. Resolution 2018/2019-(09) is being presented for adoption in recognition of outgoing Board Member:

MaryLou Sabedra-Cuello – Member since December 2006.

VI. Annual Organization of Governing Board

Education Code Sections 35143 and 72000 require governing boards to hold an annual organization meeting. The purpose of this meeting is to elect officers and set the date, time and place for all regular meetings for the 2019 calendar year and to name a representative and alternate to elect a member to the County Committee on School District Organization.

Superintendent Emilio M. Handall will conduct the election of officers at this time.

VII. Open Session – Public Comments

The Board of Trustees will receive comments about items and issues not appearing on tonight's agenda. We ask that those who address the Board limit their remarks to three (3) minutes. Open meeting laws and fairness to other residents, who may have an interest in your topic, prohibit the Board from taking action or engaging in an extended discussion of your concerns. The Board may direct its district staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

Any person may address the Board concerning any item on the agenda and may be granted three (3) minutes to make a presentation to the Board of Trustees at the time a specific item is under discussion or, in the case of a closed session item, prior to the Board convening in closed session. A form is available from the Superintendent's secretary that should be completed and returned to her. Please indicate on the form if additional time is requested and state the reason. The president may grant additional time if circumstances permit.

The public may address the board on any matter pertaining to the school district that is not on the agenda.

VIII. Superintendent's Report

The Superintendent may report to the Board of Trustees about various matters involving the district. There will be no board discussion except to ask questions or refer matters to staff, and no action will be taken. The item(s) may be listed on a subsequent agenda.

IX. Board Member Reports

Each member of the Board may report about various matters involving the district. There will be no board discussion except to ask questions or refer matters to staff, and no action will be taken. The item(s) may be listed on a subsequent agenda.

X. Administrative Staff Reports

Each Administrator/Director may report to the Board of Trustees about various matters/events within their school site/department. There will be no board discussion except to ask questions or refer matters to staff, and no action will be taken. The item(s) may be listed on a subsequent agenda.

- A. Mary Buren Elementary School
- B. Kermit McKenzie Intermediate School
- C. Curriculum and Instruction

XI. Student Recognitions: At this time, the Board of Trustees and Dr. Emilio M. Handall will recognize the Guadalupe Union School District Students of the Month recipients.

The Board of Trustees will take a 10-minute recess at this time.

XII. Consent Agenda

The Board of Trustees will be asked to approve all of the following items by a single vote unless any member of the board or if the public asks that an item be removed from the consent agenda and considered and discussed separately.

A. Approve Minutes of the Regular Board Meeting of November 14, 2018.

B. Approve Warrant Listing Report of Expenditures.

It is being recommended that Consent Agenda Items XII. A and B be approved, as presented.

XIII. Items Scheduled for Action

A. General Functions

1. **Adoption of Resolution 2018/2019-(10); Resolution of the Governing Board Delegation of Governing Board Powers/Duties.** In accordance with the authority provided in Education Code Section 35161, the governing board approves to delegate to an officer or employee of the district, the authority to make cash and budget transfers between and within the district funds as necessary for the payment of obligations of the district.

Roll Call will be taken for the Board approval of Resolution 2018/2019-(10), as presented.

2. **Adoption of Resolution 2018/2019-(11); Functional Responsibilities.** Resolution 2018/2019-(11) is an update of functional responsibilities to the district. Resolution reflects recent changes in the district.

Roll Call will be taken for the Board approval of Resolution 2018/2019-(11), as presented.

3. **Acceptance and Certification of the Guadalupe Union School District's Annual Financial Audit Report for Year Ended June 30, 2018, as submitted by Vavrinek, Trine, Day & Co. LLP.** In accordance with Education Code §41020.3, the Board must review, accept and file the prior year's Annual Financial Report on or before January 31st. A presentation will be made by a representative from Vavrinek, Trine, Day & Co. LLP.

Scott Gustafsson from Vavrinek, Trine, Day and Co. LLP, will present the Independent Auditor's Report/Annual Financial Report.

It is being recommended that the Board approve and file the Audit Report for the year ended June 30, 2018, as presented

B. Financial and Business

1. **Certification of First Interim.** In accordance with legal Statutes, the Board of Education is required to review the First Interim Period Reports submitted by the Superintendent and certifies whether the District will be able to meet its financial obligations for the remainder of the school year and two subsequent years. If the Board determines that the district will be able to meet its financial obligations for 2018/2019 and two subsequent years, then a positive certification must be approved by the Board and signed by the Board President.

It is being recommended that the Board certify that the Guadalupe Union School District will be able to meet its financial obligations for 2018/2019 fiscal year and two subsequent years provided the district makes the required budget adjustments as per the multi-year projection included in the budget documents.

A. Items Scheduled for Information/Discussion

1. Business / Functions

1. Fund Balance Summary

2. Pupil Personnel

1. Interdistrict Summary – December 2018.

B. Future Agenda Items

C. Adjournment

Next Regular Meeting:

2019 Regular Meeting dates and time to be established during Annual Organization of Governing Board.

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

} SS.

County of Santa Barbara

I, Joseph E. Holland, County Clerk, Recorder and Assessor in and for the County of Santa Barbara in the State of California, do hereby certify that at the Consolidated General Election held in and for said County on the 6th day of November, 2018, **Diana R. Arriola**, was elected to the office of **Governing Board Member** for the **Guadalupe Union School District**, for the term expiring **December 9, 2022**, as appears by the official record of the result of said election, on file in my office.

In Witness Whereof, I have hereunto affixed my hand and official seal

this 5th day of December, 2018.



JOSEPH E. HOLLAND, County Clerk, Recorder and Assessor

By , Deputy.

STATE OF CALIFORNIA

} SS.

County of Santa Barbara

I, **Diana R. Arriola**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

(Candidate Signature)

Subscribed and sworn to before me, this _____ day of _____,

(Signature of Person Administering Oath)

SEAL

(Title)

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

County of Santa Barbara

} SS.

I, Joseph E. Holland, County Clerk, Recorder and Assessor in and for the County of Santa Barbara in the State of California, do hereby certify that at the Consolidated General Election held in and for said County on the 6th day of November, 2018, **Sheila Marie Costa Cepeda**, was elected to the office of **Governing Board Member** for the **Guadalupe Union School District**, for the term expiring **December 9, 2022**, as appears by the official record of the result of said election, on file in my office.

In Witness Whereof, I have hereunto affixed my hand and official seal

this 5th day of December, 2018.



JOSEPH E. HOLLAND, County Clerk, Recorder and Assessor

By Andrew Spence, Deputy.

STATE OF CALIFORNIA

County of Santa Barbara

} SS.

I, **Sheila Marie Costa Cepeda**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

(Candidate Signature)

Subscribed and sworn to before me, this _____ day of _____, _____

(Signature of Person Administering Oath)

SEAL

(Title)

Certificate of Election and Oath of Office

STATE OF CALIFORNIA,

County of Santa Barbara

} SS.

I, Joseph E. Holland, County Clerk, Recorder and Assessor in and for the County of Santa Barbara in the State of California, do hereby certify that at the Consolidated General Election held in and for said County on the 6th day of November, 2018, **Raul Rodriguez Jr**, was elected to the office of **Governing Board Member** for the **Guadalupe Union School District**, for the term expiring **December 9, 2022**, as appears by the official record of the result of said election, on file in my office.

In Witness Whereof, I have hereunto affixed my hand and official seal

this 5th day of December, 2018.



JOSEPH E. HOLLAND, County Clerk, Recorder and Assessor

By Anelia Lopez, Deputy.

STATE OF CALIFORNIA

County of Santa Barbara

} SS.

I, **Raul Rodriguez Jr**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

(Candidate Signature)

Subscribed and sworn to before me, this _____ day of _____, _____

(Signature of Person Administering Oath)

SEAL

(Title)

*Guadalupe Union School District
Board of Education
Resolution No. 2018/2019-09*

In Appreciation

WHEREAS, Mrs. MaryLou Sabedra-Cuello has served as a member of the Governing Board of the Guadalupe Union School District since December 2006, and has given four years of service, and

WHEREAS, it is the desire of the Board to recognize and acknowledge Mrs. MaryLou's dedication of service;

NOW THEREFORE, BE IT RESOLVED, that the Guadalupe Union School District Board of Education presents this acknowledgement of appreciation for her unselfish, dedicated service and for demonstrating the highest regard for the education of Guadalupe students.

APPROVED AND ADOPTED by the Governing Board of the Guadalupe Union School District this 12th day of December 2018.

*Emilio M. Handall, Ed.D.
District Superintendent*



GOVERNING BOARD MEETING SCHEDULE

Today's date: ____/____/____

District: _____

Completed by: _____

Title: _____

BOARD MEETING LOCATION

Site Name: _____

Room Name/No.: _____

Address: _____

DATE(S) / TIME(S) OF MEETINGS (E.G. 1ST MONDAY OR 2ND AND 4TH TUESDAYS EACH MONTH)

Day(s): _____

Time(s): _____

PLEASE NOTE ANY MEETING EXCEPTIONS:

Alternate dates: _____

Alternate times: _____

Alternate locations: _____

Return completed form to:

School Business Advisory Services
Santa Barbara County Education Office

REFERENCE:
EC§35143; 72000(B)(5)(C)(2)A,B,C

ATTACHMENT B



GOVERNING BOARD MEMBER ORGANIZATION

DISTRICT: _____

Name: _____ Title: **Board President**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

Name: _____ Title: **Clerk**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) _____

The below named individual is the Secretary to the Board.

Name: _____ Title: **Secretary**
Address: _____ Zip: _____
Phone No.: _____

I certify that all the information provided herein is true and correct.

Board President's Signature: _____ Date: ____/____/____

REFERENCE:
EC§1010, 35025, 35250, 35143, 72000(B)(5)(C)(2)A,B,C
CSBA BOARD BYLAWS 9100, 9121, 9122

ATTACHMENT C



SCHOOL BOARD REPRESENTATIVE THE COUNTY COMMITTEE ON SCHOOL DISTRICT ORGANIZATION

Today's date: ____/____/____

District: _____

Completed by: _____

Title: _____

Our office needs the name of the governing board member that has been selected as your district's representative to the Santa Barbara County Committee on School District Organization ("County Committee").

Education Code Section 35023 specifies that the representative must be a member of your governing board and must be selected at your annual organizational meeting. The board representative will **not** be a member of the County Committee. **The singular function of the board representative is to nominate and elect the eleven members of the County Committee.** Elections are held in the fall. Board representatives will be directly notified by our office, with courtesy copies sent to their superintendents. You may name an alternate representative, but there is no requirement that you do so.

Name of representative: _____

Name of alternate representative: _____

Return completed form to:

School Business Advisory Services
Santa Barbara County Education Office

REFERENCE:
EC§35023

ATTACHMENT D



GOVERNING BOARD AUTHORIZED SIGNATURE FORM

Today's date: ____/____/____ Number of Board Members: ____

District: _____

Completed by: _____

Title: _____

Board Member Signature	Typed Name

Return completed form to:

School Business Advisory Services
Santa Barbara County Education Office

REFERENCE:
EC§ 17604; 35161; 42632; 42633;
70902; 85232; 85233; & 81655

ATTACHMENT E



AUTHORIZED SIGNATURES
DISTRICT PERSONNEL APPROVED BY THE SUPERINTENDENT
FOR RELEASE OF COMMERCIAL AND PAYROLL WARRANTS

DISTRICT: _____

Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll

I certify that the names and signatures above are authorized district personnel who may receive warrants on behalf of our district.

Superintendent's Signature: _____ Date: ____/____/____



AUTHORIZED SIGNATURES DISTRICT PERSONNEL APPROVED BY THE BOARD TO ACT AS DISTRICT AGENTS

DISTRICT: _____

Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll

I certify that the above individuals are authorized to act as agents of the governing board.

Board President Signature: _____ Date: ____/____/____

REFERENCE:
 K-12: EC\$42632, 42633, 17604
 COMMUNITY COLLEGE: EC\$85232, 85233, 85655

Note for Escape Financial System Users: The district must have an active employee with access to Escape in order to authorize accounts payable. This form is needed in order to grant activity permissions necessary to authorize payments in Escape.

RESOLUTION OF THE GOVERNING BOARD
DELEGATION OF GOVERNING BOARD POWERS DUTIES
AUTHORITY TO MAKE CASH AND BUDGET TRANSFERS

Whereas, Education Code Section 35161 provides that “The governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board...” and

Whereas, Education Code Section 35161 further provides that the governing board “...may delegate to an officer or employee of the district any of those powers or duties. The governing board, however, retains ultimate responsibility over the performance of those powers or duties so delegated;” and

Whereas, the governing board of the _____ recognizes that, while the authority provided in Education Code Section 35161 authorizes the board to delegate any of its powers and duties, the governing board retains the ultimate responsibility over the performance of those powers and duties; and

Whereas, the governing board further recognizes that where other Education Code provisions authorize a delegation of authority for a specific purpose, but impose restrictions on such delegated authority, these restrictions must be observed;

Now, Therefore, Be It Resolved that, in accordance with the authority provided in Education Code Section 35161, the governing board of the _____ hereby delegates to the following officers or employees of the district, the authority to make cash and budget transfers between and within district funds as necessary for the payment of obligations of the district effective from the date this resolution is passed through the year-end accrual phase without submitting the transfers as part of a specific board resolution.

Authorized District Employee/Officer

Authorized District Employee/Officer

Authorized District Employee/Officer

Authorized District Employee/Officer

Passed and adopted this _____ day of _____, _____ by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Board President’s Signature: _____ Date: ____/____/____

Note for Escape Financial System Users: The district must have an active employee with Escape access authorized to perform cash and budget transfers. This resolution is needed in order to grant activity permissions necessary to authorize certain budget and cash transfers (i.e., interfund cash transfers and deposits) in Escape.

REFERENCE:
K-12: EC§35161

ATTACHMENT H (1) – K-12 DISTRICTS

The Bobcat News

1050 Peralta Street, Guadalupe, CA 93434

www.maryburen.com

Telephone: (805) 343-2411



From the Principal

Dear Bobcat Families,

During last month's parent teacher conferences many of you asked how you could help your student at home. We want to reiterate that the number one way you can help is by ensuring your child reads every day. Why such a heavy focus on reading? Reading is the primary skill students need to access other subjects such as writing, math, science, technology, social studies, and much more.

Additionally, for our 3rd and 4th graders, reading is embedded throughout the State test, California Assessment of Student Performance and Progress (CASPP). Preliminary test results show about half of our students sustained or showed growth in exceeding, meeting or nearly meeting learning standards. As a school we are working on ensuring every student meets or exceeds standards. Every student reading at grade level is a huge factor in accomplishing this.

So, how can you help? Below are three reading comprehension strategies we use in the classroom that you can try with your child to check for comprehension:

1. Have the student retell the story to you. Look for key points from the text. For younger readers, do a picture walk (look at all of the pictures first) prior to reading the book to help increase comprehension.
2. Read one page at a time and ask what just happened on that page. Same for older readers, just increase the number of pages.
3. Ask your reader to predict what is going to happen next, how is it going to happen – based on how the story goes.

Try these strategies at home and you will greatly add to the reading support we provide your student at school. Your child's teacher is happy to share other reading strategies with you so don't hesitate to ask. Enjoy the upcoming holiday season and remember, together, let's keep making it another great year of learning!

Thank you, *Gracias*,
Ms. Maria Gonzalez, Interim Principal

Learning Focus: Guidelines for Classroom Celebrations

In addition to the hard work our teachers and staff do every day to prepare students for success in the classroom, we can also work to encourage healthy eating and physical activity. Below are some guidelines for parents/guardians regarding classroom celebrations:

- Ask your child's teacher how birthdays are celebrated in class and what non-food or healthy rewards/incentives they use in class. Most teachers already have special ways to recognize student birthdays.
- If you'd like to bring a non-food or healthy treat for your child's birthday, check with the teacher at least one day prior. Teachers plan every second of the day and if parents show up with a treat without checking with teachers first, they will likely not be able to schedule a time to share the treat with the class that day.
- Think of creative non-food items you can provide as a treat. Gift a book or a game to the class from your child, donate recess equipment such as playground balls, or complete a volunteer application to chaperone future field trips for your child.

As educators, caregivers and loved ones we all want the best for our students. Thank you for joining us in giving students healthy opportunities to celebrate important events and achievements.

Upcoming Events

November 16: Turkey Trot

November 19-23: Thanksgiving Break—NO SCHOOL

November 29: PTO General Meeting 6:00 p.m. in Room 8

November 30: Student of the Month Assemblies

December 14: MINIMUM DAY

December 17-January 4: Winter Recess—NO SCHOOL

January 7: Staff Development Day—NO SCHOOL

January 8: Students Return

Announcements

School Site Council

We currently have three positions on our School Site Council (SSC) for a parents. SSC meets monthly to support our students by preparing and reviewing our school plan and monitoring outcomes. If you are interested, please submit a brief letter of interest to the main office.

Changes in After School Pick-Up

Any changes to after school pick-up, require a written note to the office/teacher with your child prior. We cannot take your child's verbal confirmation they are going home differently than you have regularly planned for without a note from you.

MARY BUREN ELEMENTARY SCHOOL
SCHOOL SITE COUNCIL
Wednesday, November 14, 2018
4:00 p.m. – call to order

Agenda

- I. Call to Order at 4:12 p.m.**
- II. Approval of Minutes by Shannon Brough & Ashley Thompson**
- III. New Business/Action Items**
 - 1. Single Site Plan: Parent Involvement
 - a. Compare Single Site Plan to LCAP in order to verify alignment for 2018-2019 plan
 - 2. School Site Council membership recruitment for vacant Positions
 - a. Becky Geisler added as teacher representative
 - b. Need 2 parents, 1 CSEA, 1 community member, 1 admin
 - 3. School Site Council
 - a. Purpose/Objective of School Site Council
 - 1. Review the Single Site Plan to verify that we are providing the services indicated in the plan, as per the LCAP
 - 2. Verify that the school site committees are in compliance with the Single Site Plan and therefore, the LCAP
 - 4. Principal's Report
 - a. Academics
 - 1. Designated ELD began in TK-4 this week (Students are grouped by language proficiency levels)
 - 2. Upcoming professional development sessions: Accelerated Reader, NGSS, ELD
 - 3. After-school tutoring offered to teachers to work with a minimum of 5 students after school
 - 4. Social Studies pilot continuing through December
 - b. Attendance
 - 1. Admin has been sending attendance reports through ParentSquare every Friday
 - 2. Admin has been posting the previous day's attendance at the gate for parents to view

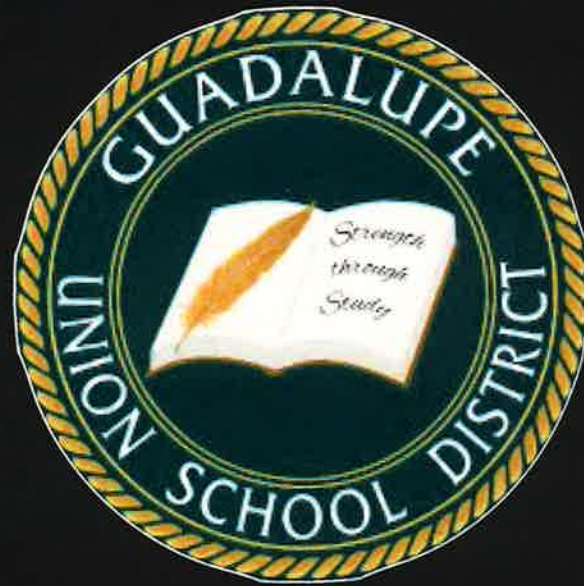
3. Admin has been promoting whole-class attendance with class rewards
 4. All attempts have been decreasing daily tardies and absences.
- c. Discipline
 1. 3 student suspensions (remained the same compared with last month)
5. Committee Reports (See attached)
 - a. ELAC
 1. Dr. Handall is pursuing how to restructure ELAC/DELAC meetings
 - b. Sped (no formal notes taken)
 - c. School Safety Committee
 1. Discussing future lockdown trainings
 - d. Leadership Team
 1. Focus on Designated-ELD
 - e. Wellness Committee (No report)

IV. Public Comments (None)

V. Announcements and Future Agenda Items

1. Review Single Site Plan, Priority 4: School Climate
2. Next Meeting January 16, 2019 at 4 p.m.

VI. Adjournment at 5:16 p.m.



McKenzie Intermediate

Monthly Site Report

September 12, 2018



Highlights from MONTH

- 11/29 Padres Unidos Graduation
- 12/3 Vikings Field Trip --- Buellton
- 12/4 Leo's Social--- Mentor/Mentee
- 12/5 Restorative Parent Information Night
- 12/6 Xmas Band Performance Pioneer High

Academic Highlights



- 12/6 Reclassification Celebration
- 12/4 ELD Professional Development Grades 5/6

McKenzie School Information



Enrollment: 584

MONTH Attendance %: 96.21%

Year to Date Attendance: 97.04%

MONTH Tardies: 66

Year to Date Tardies: 185

Days of Suspension: 22 days

Number of Suspensions: 10

Upcoming School Events



- 1/25 5th Grade Field Trip --- Monterey Bay Aquarium

Kermit McKenzie Intermediate School, 5-8

Discipline Distribution Report from 8/9/2018 to 9/5/2018

Code # and Name

Total
Students

Total
Incidences

Grade

5 6 7 8

Suspension

Referral

Mediation

8	*Drugs, Possession of (E) 48900 (c)	2	2	0	0	2	0	2		
10	*Drugs, Use of (E) 48900 (c)	11	11	6	5	0	0	11		
41	Class Rules, Violation of	11	11	2	0	4	5		1	10
44	Contract, Behavior	1	1	0	0	1	0			
47	Disruption of School Activities (S) 48900 (k)	1	1	0	0	1	0	1		
52	Fighting (S) 48900 (a)	1	1	1	0	0	0		1	
62	Horseplay	1	1	0	0	0	1			1
65	Language, Profanity (S) 48900 (i)	1	1	0	0	1	0	1		1
76	School Rules, Violation of	3	3	0	0	3	0			3
99	Outreach Consultation	4	4	2	0	2	0			4
A2	Defiance	1	1	0	0	0	1			1
	Totals:	37	37	11	5	14	7	15	2	20

Discipline Distribution Report from 9/6/2018 to 10/3/2018

Code # and Name

Total
Students

Total
Incidences

Grade

5 6 7 8

Suspension

In School
Intervention

Referral

Mediation

41	Class Rules, Violation of	12	13	5	1	5	2			3	10
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52	Fighting (S) 48900 (a)	2	2	1	0	1	0	1	1		
58	Harassment (E) 48900.4	2	2	0	0	0	2	1	1		
62	Horseplay	3	3	0	0	3	0				3
74	Profanity (S) 48900 (i)	1	1	0	0	1	0		1		
76	School Rules, Violation of	3	3	1	0	1	1		1	1	1

	Totals:	23	24	7	1	12	5	2	4	4	14
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Discipline Distribution Report from 10/4/2018 to 12/5/2018

Code # and Name

Grade

		Total Students	Total Incidences	5	6	7	8	Suspension	In School Intervention	Referral	Mediation
04	*Assault (E) 48900 (a)(2)	6	6	3	0	1	2	6			
10	*Drugs, Use of (E) 48900 (c)	5	5	0	0	1	4	5			
12	*Explosives, Possession of (E) 48900 (b)	1	1	0	0	1	0	1			
18	*Property, Destruction of (S) 48900 (f)	1	1	0	0	0	1	1			
23	*Theft (S) 48900 (g)	2	2	0	0	1	1	2			
36	Behavior, Defiance (S) 48900 (k)	5	6	0	0	4	2	6			
37	Behavior, Disobedience (S)	1	1	0	0	0	1	1			
38	Behavior, Disruptive (S) 48900 (k)	6	6	0	1	4	1	6			
39	Behavior, Inappropriate (S)	1	1	0	0	0	1	1			
41	Class Rules, Violation of	5	5	0	1	2	2			1	4
44	Contract, Behavior	4	4	0	0	1	3			3	1
52	Fighting (S) 48900 (a)	4	4	2	0	2	0	4			
65	Language, Profanity (S) 48900 (i)	1	1	0	0	0	1			1	
76	School Rules, Violation of	5	5	0	3	0	2			5	
86	Threats, Terrorist (E) 48900 (k)	1	1	0	0	1	0	1			
99	Outreach Consultation	5	5	1	0	1	3				5
A3	Restorative Intervention	2	2	0	0	0	2				2
	Totals:	55	56	6	5	19	26	34	0	10	12



GUADALUPE UNION SCHOOL DISTRICT NUTRITION SERVICES

To: Board of Trustees
 From: Dena Boortz
 CC: Dr. Emilio Handall
 Date: December 5, 2018
 Re: Department Update

The Nutrition Services Department has been busy providing meals and snacks to students during the first month of the new school year.

Counts for October	Mary Buren		Kermit McKenzie		District	District
	2018	2017	2018	2017	2018	2017
Days of Operation	16	15	16	15	16	15
Enrollment	694	866	584	440	1,278	1,306
Breakfast Served	9,918	12,261	7,742	5,234	17,660	17,495
Participation					86.4%	89.3%
Lunch Served	9,446	12,163	7,685	5,330	17,131	17,493
Participation					85.3%	89.6%
After-School Snack*	1,448	1,005	1,184	1,128	2,632	2,133

* Snacks are being served at Mary Buren, Kermit McKenzie, River View, MESA and Homework Club

Staff Changes:

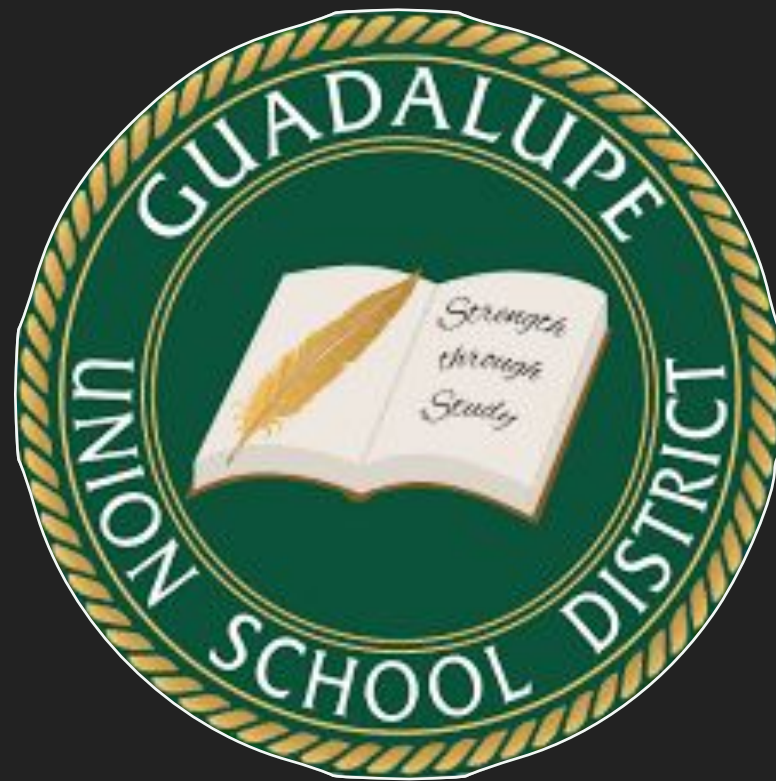
We are pleased to welcome Margarita Salazar as a new Food Service Assistant I at Kermit McKenzie. She is taking Tiffany Guerrero's position. Tiffany was promoted to a Cook earlier

this fall. Eva Cedillo retired as of November 30, 2018. We currently have a Food Service Assistant I position available. We are also looking for people to work as substitutes within the department.

If you have any questions, please do not hesitate to contact me at dboortz@gusdbobcats.com or 343-1150.

Respectfully submitted,

Dena

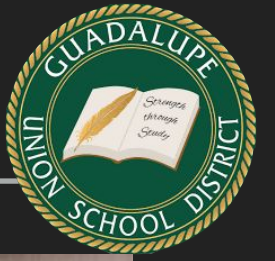


Mary Buren Elementary

Monthly Site Report

December 12, 2018

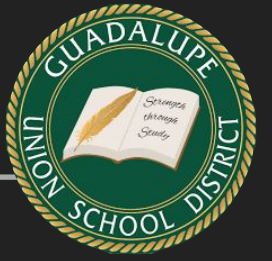
Highlights from November



- Fall Festival Nov. 2
- 25 parents from Mary Buren and McKenzie received certificates of completion for the Proyecto para padres Nov. 29
- First grade Native American Centers
- Turkey Trot event Nov. 16



Academic Highlights



- Professional Development Jan. 7
- ELD training with Dr. Pagan for SBCEO
- Coffee With the Principal
 - 5 parents attended
 - Topic; Communicating with teachers using Parent Square

Mary Buren Elementary School Information



Enrollment:	696		
MONTH Attendance %:	95.94%		
Year to Date Attendance:	96.12%		
MONTH Tardies:	138	Ex. 31	Unex. 108
Year to Date Tardies:	870	Ex. 126	Unex. 744
Days of Suspension:	1		
Number of Suspensions:	1		

Upcoming School Events



- **Holiday Assemblies:**
 - Dec. 11th TK-K 11:45 a.m.
 - Dec. 13th 1st grade 2:00 p.m.
 - Dec. 14th 2nd grade 12:00 p.m.
- **Professional Development Jan. 7**
- **Jan. 18th Marimba Band and Ballet Folklorico**

**GUADALUPE UNION SCHOOL DISTRICT
BOARD OF EDUCATION**

**REGULAR SCHOOL BOARD MEETING MINUTES
Wednesday, November 14, 2018**

Board President, Mrs. Diana Arriola, called the board meeting of November 14, 2018, to order at 5:15 pm. The flag salute was held at this time.

MEMBERS PRESENT Mrs. Diana Arriola, Ms. Sheila Marie C. Cepeda, Mr. David Hosking and Mr. Jose Pereyra

ABSENT Mrs. Mary Lou Sabedra-Cuello

PRESENT Dr. Emilio M. Handall, Superintendent/Board Secretary; Gina Branum, Assistant Superintendent of Curriculum and Instruction, Gloria Grijalva, Chief Business Official; Anne Rigali, Director of Pupil Services; Dena Boortz, Food Service Director; Maria Gonzalez, Mary Buren Interim-Principal; Gabriel Solorio, Kermit McKenzie Intermediate School Principal; Marytza Guzman, Administrative Assistant.

OTHERS PRESENT Terry Bauer, Agustin Atilano, Isael Teran, Ruby Teran, Reyna Maciel, Leonor Cervantes, Aryelia Oropeza, Rose Marie Battaglia, Sandy Reynolds, Maria Zaragoza, Argentina Carrizosa, Norma Bribiesca, Juan Bribiesca, Roberto Rodriguez, Cruz Ramos, Maria Prado.

MOTION A motion was made by Mr. Pereyra, seconded by Ms. Cepeda and carried to approve the agenda.

Ayes: Arriola, Cepeda, Hosking and Pereyra
Absent: Sabedra-Cuello

Closed Session Public Comments None

Close Session Board adjourned to Closed Session at 5:17 pm.

Reconvene Board President, Mrs. Arriola called the regular board meeting back to order at 6:06 pm. Mrs. Arriola announced the following action;

In closed session, there was a motion and a second to approve the Certificated Personnel Order 2018/2019-05, the Classified Personnel Order 2018/2019-05 was denied, accepted Student Expulsion Hearings for Case No. 2018/2019-01 and Case No. 2018/2019/02.

Open Session Public Comments

Rose Marie Battaglia informed the Board of Trustees that she is proud to say that she's been working as a teacher with the Guadalupe Union School District for the past 27 years and she loves her job. Rose Marie thanked and congratulated the Board of Trustees and informed the Board of Trustees that she just completed an 8-week Computer Science Club class. Rose Marie stated that the Guadalupe Union School District leaders have strength, knowledge, leadership, humility, openness and respect.

Superintendent's Report

Dr. Handall stated that he is excited to be working with his team, he looks forward to working for many years with the Guadalupe Union School District. Dr. Handall congratulated Board of Trustees Mrs. Arriola, Mrs. Sabedra-Cuello and Ms. Cepeda for their re-elections and commitment to the Guadalupe Union School District. Dr. Handall announced that in the event of an emergency the Guadalupe Union School District has entered into a Mutual Aid Agreement with Santa Maria Bonita School District, Orcutt Union School District, Santa Maria Joint Union High School District and Lompoc Unified School District

Board Member Report

Mr. Pereyra thanked Rose Marie Battaglia for her wonderful words and wished everyone a Happy Thanksgiving.

Mr. Hosking stated that the Guadalupe Union School District is moving forward with better grades performance and he has good hopes in Dr. Handall as he (Dr. Handall) is a natural listener who gets people to work together for the common goal. Mr. Hosking mentioned that Mr. Bauer had a Cross Country meet a couple weeks ago with other schools who participated.

Ms. Cepeda thanked the community and all staff who voted and is looking forward to another four years as a Board of Trustee Member. Ms. Cepeda stated that she was glad to hear from Rose Marie Battaglia and the enthusiasm in regards to the new leadership. Ms. Cepeda wished everyone a wonderful Thanksgiving break.

Mrs. Arriola thanked Rose Marie Battaglia for the kind words and thanked everyone who voted. Mrs. Arriola informed that the Guadalupe Bulldogs football team will be competing at St. Joes High School vs Orcutt's football team for the playoffs. Mrs. Arriola congratulated Robin Ilac for her award and wished everyone a Happy Thanksgiving.

Administrative Staff Reports

Ms. Gonzalez reported about events that happened for the month of October such as Parent Teacher Conferences, Dental presentations for 3rd through 5th Grade, Red Ribbon week activities, Student Assembly and Slant (Avid strategy). Ms. Gonzalez informed the Board of Trustees that Student Council

was recently selected. The Academic Highlights: working on tardies which have gone down and hopes to increase attendance. Ms. Gonzalez stated that the after school tutoring started this month. Ms. Gonzalez also stated that there has been educational field trips to the Guadalupe Police Department, Guadalupe Fire Department, Allan Hancock College, Dunes Center, Post Office and Oceano Chumash Center. Upcoming school events will be: Turkey Trot on November 6, 2018, Graduation Ceremony for Parent Project will be on November 29, 2018 and the Student Assembly will take place on November 30, 2018.

Mr. Solorio informed the Board of Trustees with events that happened for the month of October such as Testing Celebration with students and parents, Super Student day after quarter reports, Red Ribbon week activities, Fighting Back Santa Maria presented about vaping, drugs and alcohol and hopes to have another presentation with Fighting Back Santa Maria in a couple of months to get more parents involved. Mr. Solorio stated that the Jog-a-thon at Kermit McKenzie Intermediate School raised over \$10,000. There was an eighth grade Parent Meeting in regards to the Promotion and the Magic Mountain trip. The academic highlights: quarter reports went out on November 9, 2018 and upcoming events will be: Hearing screening and Restorative Justice parent information night (date of this event is to be determined).

Mrs. Branum thanked Rose Marie for her wonderful words and congratulated the Board of Trustees for their re-elections. Mrs. Branum reported about the Smarter Balanced Summative Data and that the City of Guadalupe presented the Guadalupe Union School District staff with a CPR refresher. Mrs. Branum also informed the Board of Trustees about trainings that Staff have been attending.

Guadalupe Union School District Student Recognition

At this time the Board of Trustees and Dr. Emilio M. Handall recognized the students of the month from Mary Buren Elementary School and Kermit McKenzie Intermediate School. Students of the Month for Kermit McKenzie Intermediate School were: Lureyna Mendez, Rafael Atilano Bautista, Gabriel Macias and Nicolas Oropeza. Students of the Month for Mary Buren Elementary School were: Hadassa Cruz Carrizosa, Henry Martinez Cervantes, Elisa Angeles, Jacob Bribiesca and Andre Teran-Lazo.

Consent Agenda

A motion was made by Mr. Hosking, seconded by Mr. Pereyra and carried to approve the consent agenda items A, B, C, D, E, F, G, H, I, J and K as presented.

Ayes: Arriola, Cepeda, Hosking and Pereyra

Absent: Sabedra-Cuello

ITEMS SCHEDULED FOR ACTION

A. General Functions

Public Hearing

Board President, Mrs. Diana Arriola opened the Public hearing at 7:02 pm. No public comments were made. The Public Hearing was closed at 7:03 pm.

Donations

A motion was made by Mr. Pereyra, seconded by Mr. Hosking to acknowledge and accept the donations and that a letter of appreciation be sent to the donor.

>\$5,000 Meghan Herning - Hann Law Firm: Donation to the Mary Buren Elementary School.

Ayes: Arriola, Cepeda, Hosking and Pereyra

Absent: Sabedra-Cuello

Purchase and Sale and Joint Escrow

A motion was made by Mr. Pereyra, seconded by Mr. Hosking and carried to approve the Agreement for Purchase and Sale and Joint Escrow Instructions.

Ayes: Arriola, Cepeda, Hosking and Pereyra

Absent: Sabedra-Cuello

Facilities Master Plan Proposal

A motion was made by Mr. Pereyra, seconded by Ms. Cepeda and carried to approve the Facilities Master Plan Proposal.

Ayes: Arriola, Cepeda, Hosking and Pereyra

Absent: Sabedra-Cuello

B. Items Scheduled for Information/Discussion

1. Business/Financial

1. Fund Balance Summary - October 2018

2. Curriculum and Instruction

1. 2017-2018 Student Achievement Data
2. California Dashboard: Local Indicators Overview
3. History-Social Science Instructional Materials Pilot Update
4. English Learner Reclassification Update

Future Agenda Items

Adjournment

A Motion was made by Mr. Pereyra, seconded by Mr. Hosking and carried to adjourn the meeting at 8:34 pm.

Next Regular Meetings:

Organizational Board Meeting – Wednesday, December 12, 2018, 5:15 pm, Mary Buren Elementary School, 1050 Peralta Street, Guadalupe, CA 93434

**GUADALUPE UNION SCHOOL DISTRICT
SCHOOL DISTRICT BOARD APPROVAL LIST
December 12, 2018**

WARRANTS ISSUED FROM: 11/1/2018-11/30/2018

DISTRICT VENDOR PAYMENTS	435,959.81
CERTIFICATED PAYROLL	689,425.84
CLASSIFIED PAYROLL	246,629.10
PAYROLL BENEFITS	287,255.46

TOTAL WARRANTS ISSUED	1,659,270.21
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The payable and payroll transactions listed above have been issued in accordance with the District's policies and constitute legal claims against the district. It is recommended that the Board of trustees approve them.

Pay Date 11/09/2018 through 11/30/2018

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		1,158.46
Regular	936,054.94	
TOTAL	936,054.94	1,158.46

EARNINGS by Group	Income	Adjustments
Base Pay	903,537.64	
Docks	2,720.00	
Miscellaneous	6,433.79	1,158.46
Overtime	3,034.40	
Stipends	25,769.11	
TOTAL	936,054.94	1,158.46

EARNINGS	Person Type	Female Employees
Certificated	93	76
Classified	99	72
TOTAL	192	148

Vendor Summary for Pay Date 11/09/2018 thru 11/30/2018

Vendor Checks	44,064.51	20
Vendor Liabilities	600,056.49	54
	644,121.00	74

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	80,763.71		80,763.71	795,767.29
State Withholding	31,522.91		31,522.91	795,767.29
Social Security	14,483.91	14,483.91	28,967.82	233,612.36
Medicare	13,140.55	13,140.55	26,281.10	906,245.98
SUI		452.82	452.82	905,525.98
Workers' Comp		11,010.99	11,010.99	906,245.98
SUBTOTAL	139,911.08	39,088.27	178,999.35	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	6,836.79	17,614.52	24,451.31	97,668.21
PERS / 62	6,958.73	17,951.48	24,910.21	99,434.33
STRS / 60	57,478.86	91,293.07	148,771.93	560,768.55
STRS / 62	11,702.31	18,668.62	30,370.93	114,672.09
TSA's	27,502.00		27,502.00	
Benefits	30,159.10	15,667.98	45,827.08	
Misc	802.32		802.32	
SUBTOTAL	141,440.11	161,195.67	302,635.78	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Garn	50.00		50.00	
Benefits		86,130.19	86,130.19	
Misc	13,316.90	841.33	14,158.23	140,016.69
Summer Savings	62,147.45		62,147.45	392,674.45
SUBTOTAL	75,514.35	86,971.52	162,485.87	
TOTALS	356,865.54	287,255.46	644,121.00	

Cancel/Reissue for Process Date 11/09/2018 thru 11/30/2018

Reissued
Cancel Checks
Void ACH

Pay Date 11/09/2018 through 11/30/2018

BALANCING DATA

		579,189.40	Net Pay
Gross Earnings	936,054.94	356,865.54	Deductions
District Liability	287,255.46	287,255.46	Contributions
	1,223,310.40	1,223,310.40	

NET

Direct Deposits	509,472.41	147
Checks	69,118.70	44
Partial Net ACH	469.00	2
Negative Net		
Check Holds	129.29	1
Zero Net		
TOTAL	579,189.40	192

Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-541775	11/05/2018	Veronica Barrios	01-5220	ELPAC Training: Mileage		72.81
01-541776	11/05/2018	Laurie J. Brummett	01-5220	Vision Screening Training: Reimburse Expenses		309.58
01-541777	11/05/2018	Eva Cedillo	13-4790	Reimburse for Work Shoes-Skechers		100.00
01-541778	11/05/2018	Rogelia Rodriguez	13-4790	Reimburse Work Shoes-Famous Footwear		100.00
01-541779	11/05/2018	Alejandra Serrato Mora	01-4310	ASES: Reimburse After School Fair		177.58
01-541780	11/05/2018	Aeries Software	01-5220	Aeries Conference Fall 2018: G.Branum & V.Barrios	525.00	
				Aeries Conference:Angela Soares/Dolores Rosas	1,550.00	2,075.00
01-541781	11/05/2018	Alpine Refrigeration	13-5640	Maintenance & Repairs of Refrigeration Products		120.00
01-541782	11/05/2018	Amazon Capital Services	01-4300	Replace USA and California outside Flags	80.12	
				Toner Cartridge for MOT Printer.	116.10	
			01-4310	GRANT #6704 GKCF Social Ed.- A.Thompson	9.13-	
				Intervention ELA: Classroom Headphones - C.Silk	45.49	
				Psych Behavior Incentives-A. Rigali	374.40	
			01-4400	IT Supplies:Cables,Adapeters,Batteries, Misc.	94.19	
				Unpaid Tax	4.04-	697.13
01-541783	11/05/2018	American Cleaners & Laundry	01-4300	MOT: Windshield Towels, Rugs & Inventory Maint.	126.00	
			13-5560	CNS Linen & Laundry Service	227.15	353.15
01-541784	11/05/2018	AMS.NET, Inc	01-5835	60 Meraki MDM Licenses for TK-GR2 LCAP- SPerez		4,104.00
01-541785	11/05/2018	Armstrong's Lock And Key	40-4400	Lock/Key Supplies		21.06
01-541786	11/05/2018	Arnulfo's Spices	13-4710	Food - Beans & Spices		1,170.00
01-541787	11/05/2018	Berry Man, Inc. dba	13-4710	FFVP Produce	1,373.90	
				Produce 2018-19	1,746.60	3,120.50
01-541788	11/05/2018	California Electric Supply Inc	01-4300	Electrical Supplies		373.45
01-541789	11/05/2018	Carr's Boots & Western Wear	01-4300	Work Boots MOT \$150.00/Person		150.00
01-541790	11/05/2018	Casa Pacifica Centers	01-5800	Counseling Services 2018-19		1,600.00
01-541791	11/05/2018	Crystal Creamery	13-4710	CNS Dairy Products		3,265.56
01-541792	11/05/2018	Earth Systems Pacific	22-5800	Construct. Spec. Inspect. & Mat.,Test Soil & Geo.		960.00
01-541793	11/05/2018	Edna's Bakery	13-4710	CNS Bread Items		1,021.90
01-541794	11/05/2018	Educational Data Systems Attn Acct Rec	01-4310	CELDT Testing Excessive Materials 17-18		128.54

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE
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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-541795	11/05/2018	Ernest Packing Solutions	01-4300	Custodial Supplies		340.82
01-541796	11/05/2018	Flinn Scientific Inc.	01-4310	Science Supplies - E.VanDeRoovaart		299.19
01-541797	11/05/2018	Frontier Communications	01-5911	DO:Ethernet 213-003-0371-091004-5		469.74
01-541798	11/05/2018	Guadalupe Hardware Company Inc	01-4300	Maintenance Supplies		288.92
01-541799	11/05/2018	Handwriting w/o Tears	01-4110	Handwriting Curriculum PK-Gr. 3		5,003.00
01-541800	11/05/2018	Jay's Automotive	01-5800	Smog Inspections/Repairs		127.67
01-541801	11/05/2018	Kansas State Bank	01-7438	Chromebooks KM - 3 of 3 Year Lease	37.50	
			01-7439	Chromebooks KM - 3 of 3 Year Lease	1,284.82	1,322.32
01-541802	11/05/2018	Kenneth S. Klein	01-5800	Media Press Release Services		450.00
01-541803	11/05/2018	Office Depot/bus Serv Division	01-4300	Office Supplies: KM Admin/Instr.	53.21	
			01-4310	Office Supplies: KM Admin/Instr.	83.93	137.14
01-541804	11/05/2018	P G & E 6377505170-7	01-5520	Electricity (KM) 6377505170-7		4,048.91
01-541805	11/05/2018	Price, Postel & Parma LLP	01-5830	Attorney Services		3,845.50
01-541806	11/05/2018	Rayne Water Conditioning	13-4300	CNS Soft Water Services		113.60
01-541807	11/05/2018	Ronald Espinosa	01-5800	APE Services		1,980.00
01-541808	11/05/2018	So.cal. Gas Co. 161-314-9900	01-5510	Natural Gas Service:Utility 1050 Peralta		37.24
01-541809	11/05/2018	So.cal.gas Co. 159-214-9900	01-5510	Natural Gas Sevice:Utility 1050 Peralta		188.90
01-541810	11/05/2018	So.cal.gas Co. 178-315-3500	01-5510	Natural Gas Service:Utility 4710 Main		299.75
01-541811	11/05/2018	Southwest School Office Supply	01-4300	MB Office/Instructional Supplies	87.77	
			01-4310	1st Grade Supplies	72.73	
				MB Office/Instructional Supplies	106.35	266.85
01-541812	11/05/2018	Sysco Food Services Of L.a.	13-4710	CNS Food & Supplies		17,280.42
01-541813	11/05/2018	TruTeam of California	01-5800	Gutters Bldg 30-40-50-60,RM 101-108		11,593.82
01-541814	11/05/2018	United Refrigeration	01-4300	Filters for HVAC Compliance		85.91
01-541815	11/05/2018	Vavrinek,Trine,Day & Co.,LLP	01-5810	Auditing Services		15,725.00
01-541816	11/05/2018	Verizon Wireless	01-5910	Verizon Wireless & Mifi District Wide	903.00	
			13-5910	Verizon Wireless & Mifi District Wide	127.70	1,030.70
01-541817	11/05/2018	Wells Fargo Bank Northwest,NA Insight 39001 MAC:U1240-026	01-7438	360 Chromebooks & Mgmnt 3yr Lease: Yr1	175.01	
			01-7439	360 Chromebooks & Mgmnt 3yr Lease: Yr1	2,077.99	2,253.00
01-541818	11/05/2018	Wells Fargo Vendor Fin Serv	01-7438	TK-2nd Grade iPads Q#2204799432 Lease	29.13	
			01-7439	TK-2nd Grade iPads Q#2204799432 Lease	221.25	250.38
01-541819	11/05/2018	Wells Fargo Vendor Fin Serv	01-7438	Apple Ipads, TVs, Set-up, Services Yr2-3yr Lease	123.08	
			01-7439	Apple Ipads, TVs, Set-up, Services Yr2-3yr Lease	4,595.59	4,718.67

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-541820	11/05/2018	Western Exterminator Co.	01-5800	Gopher Exterminatioin & Pest Control		690.00
01-542693	11/09/2018	Kevin S. Baldizon	01-4310	MB Student Attendance Incentive		138.73
01-542694	11/09/2018	Vickie M. Cabatuan	13-4790	Reimbursement for work shoes		100.00
01-542695	11/09/2018	Kimberly S. Dodge	01-4310	Grant #6705 PE in class K. Dodge		199.31
01-542696	11/09/2018	Araceli Ramos	13-4790	Reimbursement for work shoes		100.00
01-542697	11/09/2018	Manuela Rubalcava	13-4790	Reimbursement for work shoes		100.00
01-542698	11/09/2018	Alejandra Serrato Mora	01-4310	Reimburse: UPS Shipment for ASES Grant App		30.48
01-542699	11/09/2018	Advanced Wireless & Cellular	01-5640	Maintenance & Repairs Phones & 2 way Radios		281.96
01-542700	11/09/2018	Aeries Software	01-5220	Aeries Conference Fall 2018: G.Branum & V.Barrios	525.00	
				Fall 2018 Aeries Conf (C Serrato)	775.00	1,300.00
01-542701	11/09/2018	All City Management	01-5800	Crossing Guards 2018-19		2,379.60
01-542702	11/09/2018	All Partitions And Parts	21-6200	Replace Students Restroom Partitions	27,532.96	
				Unpaid Tax	1,720.96-	25,812.00
01-542703	11/09/2018	Amazon Capital Services	01-4310	Science Specialist Materials GR3-5 Mehgan G	84.89	
				Science Specialist Materials GR3-5 Mehgan Gardner	405.14	490.03
01-542704	11/09/2018	American Cleaners & Laundry	01-4300	MOT: Windshield Towels, Rugs & Inventory Maint.	126.00	
			13-5560	CNS Linen & Laundry Service	82.80	208.80
01-542705	11/09/2018	Armstrong's Lock And Key	40-4400	Lock/Key Supplies		43.20
01-542706	11/09/2018	Berry Man, Inc. dba	13-4710	FFVP Produce	501.20	
				Produce 2018-19	3,003.95	3,505.15
01-542707	11/09/2018	Burnham Benefits Ins. Services	01-3901	Full-Service Consulting 18/19		2,333.33
01-542708	11/09/2018	City Of Guadalupe	01-5530	Water Service:GUA-0002/MB	280.21	
				Water Service:GUA-0003/MB	365.14	
				Water Service:GUA-0015/MB	525.11	
				Water Service:MCK-0003/KM	535.02	
			13-5530	CNS Water GUA-0016	1,302.47	3,007.95
01-542709	11/09/2018	Crystal Creamery	13-4710	CNS Dairy Products		281.39
01-542710	11/09/2018	Eagle Energy	01-4370	Fuel for District Vehicles		780.41
01-542711	11/09/2018	Earth Systems Pacific	22-5800	Construct. Spec. Inspect. & Mat., Test Soil & Geo.		11,345.00
01-542712	11/09/2018	Edna's Bakery	13-4710	CNS Bread Items		523.35
01-542713	11/09/2018	Ewing Irrigation	01-4300	Landscaping Materials 2017-18		459.60

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-542714	11/09/2018	Guadalupe Hardware Company Inc	01-4300	Maintenance Supplies		130.77
01-542715	11/09/2018	Julie Avnit	01-5800	Facilities Coordinator -40 & Prop 39 -6230	675.00	
			40-5800	Facilities Coordinator -40 & Prop 39 -6230	4,650.00	5,325.00
01-542716	11/09/2018	Kathleen Blake	01-5800	Speech/Language Assessments and Services		4,400.00
01-542717	11/09/2018	Nick Rail Music	01-4310	GRANT #6712 Nick Rail Music - C.Kim		233.94
01-542718	11/09/2018	Noble Power Equipment	01-4300	MOT Supplies for Mower & Power Equip		288.82
01-542719	11/09/2018	Nursecore	01-5800	Covering Vacation & Sick Days: School Nurse Dept		215.78
01-542720	11/09/2018	Ocean Cities Pizza, Inc. dba Domino's Pizza	13-4710	CNS Pizza Program		698.97
01-542721	11/09/2018	Office Depot/bus Serv Division	01-4300	Office Supplies District Office		142.85
01-542722	11/09/2018	Office Equip Finance System	01-5615	Copier Lease BO S#QW13043	116.64	
				Copier Lease DO S#JWH16181	204.12	
				Copier Lease MB Offc & Libr S#UMU057788 & WSB05104	89.92	
				Copier Lease: KM (8Plx) S#XNM01029	141.63	552.31
01-542723	11/09/2018	P G & E 0055322415-5	01-5520	Electricity MB 0055322415		1,589.24
01-542724	11/09/2018	P G & E 4794541299-8	01-5520	Electricity MB Peralta 4794541299-8		2,375.33
01-542725	11/09/2018	P G & E 5888676235-8	01-5520	Electric MB Peralta&10th 5888676235-8		1,640.74
01-542726	11/09/2018	P G & E 6544954354-8	01-5520	Electric MB Peralta&11th 6544954354-8		479.10
01-542727	11/09/2018	Procure Janitorial Supply	01-4300	Cleaning/Janitorial Supplies		217.47
01-542728	11/09/2018	Ready Refresh by Nestle	01-5530	Water D.O., Breakroom, Curriculum	83.76	
				Water Mary Buren	105.90	
				Water McKenzie	68.10	
			13-4300	CNS Drinking Water MB	142.09	399.85
01-542729	11/09/2018	Renaissance Learning, Inc.	01-5835	MB-KM Accelerated & Star Reading License-3Yr Cont.		23,817.43
01-542730	11/09/2018	Scholastic, Inc.	01-4310	MB Scholastic News PK-4	5,459.12	
				Unpaid Tax	404.38-	5,054.74
01-542731	11/09/2018	Self-Insured Schools Of Ca	67-9510	Nov 2018 Health Insurance Premium		121,474.40
01-542732	11/09/2018	Southwest School Office Supply	01-4310	Kinder Supplies		277.11
01-542733	11/09/2018	Stanley Convergent Security So	01-5590	Alarm System Monitoring: MB & KM		129.73
01-542734	11/09/2018	Waste Management - H S S	01-5570	DO Waste/Recycling 60080-05007	536.19	
				KM Waste/Recycling 60078-05001	896.96	
				MB Waste/Recycling 60079-85003	878.61	
			13-5570	KM Cafe Waste/Recycling 60078-05001	764.07	
				MB Cafe Waste/Recycling 60079-85003	811.02	3,886.85

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-542735	11/09/2018	Wells Fargo Bank Northwest,NA Insight 39001 MAC:U1240-026	01-4400	Property Tax: 360 Chromebooks 3yr Lease: Yr1		305.91
01-543789	11/19/2018	Sylvia A. Adame	01-5220	SIRAS Training: Mileage Reimbursement		43.49
01-543790	11/19/2018	Kendall S. Andrechek	01-5220	CASP Conference Expenses Reimbursed		664.17
01-543791	11/19/2018	Kevin S. Baldizon	01-5220	NonViolent Crisis Int Training: Per Diem		10.00
01-543792	11/19/2018	Nora L. Castro	01-5220	NonViolent Crisis Int Training: Per Diem		10.00
01-543793	11/19/2018	Mehgan E. Gardner	01-5210	Mileage Reimbursement -5th grade science		100.28
01-543794	11/19/2018	Magdalena Perez	13-4790	Reimbursement: Carr's Work Shoes		100.00
01-543795	11/19/2018	Kelsey A. Samuels	01-4310	Science Department Pre-authorization up to \$500		152.76
01-543796	11/19/2018	A.,A.,L.,R,&R Attorneys at Law	35-5830	Attorney Fees for Facilities		2,331.00
01-543797	11/19/2018	Amazon Capital Services	01-4300	Amazon Hand Sanitizer	640.39	
				CNS Replacement Pop-up Shades	95.32	
				MB Sidewalk Sign	299.91	
			01-4310	CNS Replacement Pop-up Shades	95.32	
				MB Canopy Tent	161.95	
				MB Hand Sanitizer	136.74	
			01-4400	District Office laptop-M.Guzman	615.60	
				IT Supplies:Cables,Adapeters,Batteries, Misc.	381.82	
				Unpaid Tax	79.82-	2,347.23
01-543798	11/19/2018	American Cleaners & Laundry	01-4300	MOT: Windshield Towels, Rugs & Inventory Maint.	208.00	
			13-5560	CNS Linen & Laundry Service	267.45	475.45
01-543799	11/19/2018	Aqua Systems Inc	13-4790	CNS Supplies KM Dishwasher Chemicals		406.98
01-543800	11/19/2018	Avid Center	01-5220	AVID National Conference - R. Ilac		599.00
01-543801	11/19/2018	Berry Man, Inc. dba	13-4710	FFVP Produce	1,945.40	
				Produce 2018-19	968.85	2,914.25
01-543802	11/19/2018	Capstone Publishing	01-4210	Capstone Publishing October 2, 2018 Books		5,062.67
01-543803	11/19/2018	CPM Education Program	01-4110	KM GR6: Math Teacher Manuals & Textbooks		1,722.72
01-543804	11/19/2018	Crystal Creamery	13-4710	CNS Dairy Products		3,462.76
01-543805	11/19/2018	Ecolab	13-4790	CNS Cleaning Supplies		574.63
01-543806	11/19/2018	Edna's Bakery	13-4710	CNS Bread Items		697.95
01-543807	11/19/2018	Ernest Packing Solutions	01-4300	Custodial Supplies		1,736.84

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-543808	11/19/2018	Ets-Educational Testing Serv.	01-4310	CAASPP Address Labels for Student Score Reports		185.46
01-543809	11/19/2018	Frontier Communications	01-5910	KM: Phone Service 805-343-2371-071186-5		158.66
01-543810	11/19/2018	Frontier Communications	01-5911	KM:Ethernet 213-052-1039-072815-5 Cir40LUXX016812		811.62
01-543811	11/19/2018	Frontier Communications	01-5911	MB: Ethernet 213-055-9238-072815-5 CirLUXX016813		377.50
01-543812	11/19/2018	Frontier Communications	01-5910	DO:Phone Service (Alarm) 805-343-2911-081099-5		53.26
01-543813	11/19/2018	Frontier Communications	01-5911	DO: Circuit Wiring 805-197-0013-063018-5		1,875.00
01-543814	11/19/2018	Guadalupe Hardware Company Inc	01-4300	Maintenance Supplies		8.95
01-543815	11/19/2018	Heinemann	01-4110	Reading Programs & Books, LA & ELA Curriculum		1,688.94
01-543816	11/19/2018	Jay's Automotive	01-5800	Smog Inspections/Repairs		1,090.24
01-543817	11/19/2018	La Fuente Deli	01-4300	KM School Site Council Meeting		30.24
01-543818	11/19/2018	Leonard David El Bey Trust	01-4310	Restorative Pract, Consultant-Leonard Flippen		1,980.00
01-543819	11/19/2018	Medical Billing Technologies	01-5800	Medical Billing Serv.: MAA, - LEA		49.78
01-543820	11/19/2018	Mid-Coast Fire Protection Inc	01-5800	Fire HydrantTest for KM New Portable.		468.00
01-543821	11/19/2018	More Office Solutions	01-4312	Copier Usage Contract: MB/KM/DO		2,889.86
01-543822	11/19/2018	Nagsco	13-5640	CNS Filters for Exhaust Hoods		45.00
01-543823	11/19/2018	NIC Partners Inc.	01-5800	Recurring Monthly Charges 2018-19		2,161.99
01-543824	11/19/2018	Ocean Cities Pizza, Inc. dba Domino's Pizza	13-4710	CNS Pizza Program		761.48
01-543825	11/19/2018	Office Depot/bus Serv Division	01-4300	Office Supplies District Office	3.77	
				Office Supplies: KM Admin/Instr.	12.59	
			01-4310	Office Supplies: KM Admin/Instr.	194.09	210.45
01-543826	11/19/2018	Office Equip Finance System	01-5615	Copier Lease: MB, KM, DO (Curr.)#0421592		1,384.98
01-543827	11/19/2018	PMSM Architects	25-6220	KM 8-Plex Classroom Building PMSM#16155.01		561.00
01-543828	11/19/2018	PMSM Architects	01-5800	Plans-DSA Submittal 2-960sq' Relocatable Classroom		3,200.00
01-543829	11/19/2018	Ronald Espinosa	01-5800	APE Services		1,980.00
01-543830	11/19/2018	Santa Barbara Co.Educ. Office	01-4210	SBCEO Print Shop Posters and Printing	9.00	
			01-4300	District Forms Printed by SBCEO	85.47	
			01-5800	Parent Transportation of SpEd Student - ESY	34.28	

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-543830	11/19/2018	Santa Barbara Co.Educ. Office		SBCEO TIP Participant and Mentor Program 2018-19	20,000.00	20,128.75
01-543831	11/19/2018	Santa Barbara County Selpa	01-5220	Non-Violent Crisis Interv.Training - K.Baldizon	15.00	
				NonViolent Crisis Intervention - N. Castro	15.00	
				Nonviolent Crisis Intervention Training-M. Garcia	15.00	
				Nonviolent Crisis Intervention Training-NSilveira	15.00	60.00
01-543832	11/19/2018	Southwest School Office Supply	01-4110	Readers/Writers Wrkshp Curric. Supplies Gr.5	259.16	
			01-4300	MB Office/Instructional Supplies	691.12	
			01-4310	Kinder Supplies	9.50	
				MB Office/Instructional Supplies	7.48	967.26
01-543833	11/19/2018	Student Transport of America	01-5800	Student Transportation 2018-2019		13,660.63
01-543834	11/19/2018	Sysco Food Services Of L.a.	13-4710	CNS Food & Supplies		14,917.08
01-543835	11/19/2018	Tri-County Education Coalition	01-5300	Tri County Edu. Coalition Membership Renewal		100.00
01-543836	11/19/2018	U.S. Bank	01-4300	5-Minute Kids: Therapy Books-S/L Yingst	99.00	
				Meeting for GTA Negotiations	22.08	
				Meeting with Carl Lange	26.44	
				Smarter Balance: Student Recognition Celebration	617.24	
				Supt District Collaboration Meeting	15.96	
			01-4310	GRANT #6708: LakeShore Learning - J.Kerr	483.36	
				GRANT #6709 Lakeshore Learning - E. Ross	500.00	
				GRANT #6713 GKCF Dick's Sports-J.Almaguer	492.33	
				Meeting with Preschool Coordinator	16.00	
			01-4400	AVerVision (10) Document Cameras	4,629.16	
				Google Chromecast	105.00	
				MB Porch Lighting Outside Portables	1,627.13	
				Tools For Maintenance Staff	143.73	
			01-5220	ACSA C&I Academy - G. Branum	419.40	
				ACSA Personnel Admin Academy 2018-19 A.Flores	316.13	

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-543836	11/19/2018	U.S. Bank		ACSA Personnel Administrators Academy - E.Handall	9.10	
				ACSA Principal's Academy - M. Gonzalez	181.41	
				Aeries Conf Fall Exp.2018: G.Branum & V.Barrios	1,661.92	
				Aeries Conference - A.Soaes	843.76	
				Aeries Conference - D.Rosas	788.80	
				Aeries Fall 2018 Conference - C. Serrato	743.42	
				CCAC Conference (Credentials) - A.Flores	352.57	
				CSBA Master in Governance Courses: E.Handall	139.16-	
				Medi-Cal Billing Meetings - A. Rigali	344.19	
				Title I CDE Conference - G. Branum	1,080.81	
			01-5300	ACSA Dues: E. Handall and G. Branum	506.24	
			01-5640	KM Storage Pod Lease/ Pick up Pod.	288.00	
				PODS/Storage Container KM Band Equip.	213.65	
			01-5800	ACSA 2018-19 Admin Academies - A.Rigali	318.52	
				Multi-Health Systems (protocols)-K. Andrechek	8.50	
			01-5919	Postage Fees & Monthly Service	274.99	
			13-4710	Nutrition Services - Food 4710	28.34	
			13-4790	CNS Supplies 4790	70.17	
			13-5220	Conf AR Prereview Training 9-25	135.26	
				Title I Conference - D.Boortz	719.51	
			13-5310	CNS ACSA Membership	765.00	18,707.96
02-814361	11/30/2018	Wilmarys Henriquez Otero		Cancelled		1,098.01 *
		Cancelled on 12/03/2018				
Total Number of Checks					138	434,848.62

	Count	Amount
Cancel	1	1,098.01
Net Issue		433,750.61

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	104	206,117.19

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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Checks Dated 11/01/2018 through 11/30/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
13	Cafeteria Spec Rev Fund	33	60,924.00
21	Building Fund 1 - Measure M	1	27,532.96
22	Building Fund 2 - Measure N	2	12,305.00
25	Capital Facilities Fund	1	561.00
35	Cnty Schl Facilities Fund 1	1	2,331.00
40	Spec Resv Cap Outlay Proj 1	3	4,714.26
67	Self-Insurance Fund 1	1	121,474.40
Total Number of Checks		137	435,959.81
Less Unpaid Tax Liability			2,209.20
Net (Check Amount)			433,750.61

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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**RESOLUTION OF THE GOVERNING BOARD
DELEGATION OF GOVERNING BOARD POWERS DUTIES
AUTHORITY TO MAKE CASH AND BUDGET TRANSFERS**

Whereas, Education Code Section 35161 provides that “The governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board...” and

Whereas, Education Code Section 35161 further provides that the governing board “...may delegate to an officer or employee of the district any of those powers or duties. The governing board, however, retains ultimate responsibility over the performance of those powers or duties so delegated;” and

Whereas, the governing board of the Guadalupe Union School District recognizes that, while the authority provided in Education Code Section 35161 authorizes the board to delegate any of its powers and duties, the governing board retains the ultimate responsibility over the performance of those powers and duties; and

Whereas, the governing board further recognizes that where other Education Code provisions authorize a delegation of authority for a specific purpose, but impose restrictions on such delegated authority, these restrictions must be observed;

Now, Therefore, Be It Resolved that, in accordance with the authority provided in Education Code Section 35161, the governing board of the Guadalupe Union School District hereby delegates to the following officers or employees of the district, the authority to make cash and budget transfers between and within district funds as necessary for the payment of obligations of the district effective from the date this resolution is passed through the year-end accrual phase without submitting the transfers as part of a specific board resolution.

Emilio M. Handall, Ed.D.

Authorized District Employee/Officer
Gina Branum

Authorized District Employee/Officer

Gloria Grijalva

Authorized District Employee/Officer

Authorized District Employee/Officer

Passed and adopted this 12 day of December, 2018 by the following vote:

Ayes:

Noes:

Absent:

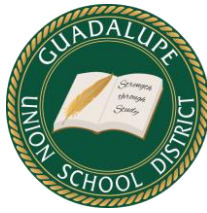
Abstain:

Board President's Signature: _____ Date: 12 / 12 / 18

Note for Escape Financial System Users: The district must have an active employee with Escape access authorized to perform cash and budget transfers. This resolution is needed in order to grant activity permissions necessary to authorize certain budget and cash transfers (i.e., interfund cash transfers and deposits) in Escape.

REFERENCE:
K-12: EC§35161

ATTACHMENT H (1) – K-12 DISTRICTS



**GUADALUPE UNION SCHOOL DISTRICT
RESOLUTION 2018/2019-11
FUNCTIONAL RESPONSIBILITIES**

WHEREAS, effective administration of a school district is dependent upon assignment of functional responsibilities; and

WHEREAS, the Board of Education of the Guadalupe Union School District is required to process the payrolls of the District at the times prescribed by the Superintendent of Schools of Santa Barbara County; and

WHEREAS, the payrolls are to be signed by a person authorized by the Board of Education of the Guadalupe Union School District; and

WHEREAS, the Board of Education of the Guadalupe Union School District is desirous of participating in Federal financial assistance under provisions of Public Law 864; and

WHEREAS, the Guadalupe Union School District purchases property from the California State Educational Agency for Surplus Property; and

WHEREAS, the Board of Education of the Guadalupe Union School District receives requests of employees desiring to avail themselves of the annuity purchase and deferred income tax provision of Section 403(b) of the Internal Revenue Code of the United States; and

WHEREAS, the Guadalupe Union School District by resolution of the Board of Education has been authorized to conduct negotiations with the California State Teachers' Retirement System and insurance company duly qualified and authorized to do business in the State of California and to sell annuity contract and policies of life insurance to public employees in this state:

BE IT HEREBY RESOLVED by the Board of Education of the Guadalupe Union School District that the following persons are authorized as agents for the Guadalupe Union School District and its Governing Board as described:

1. In accordance with sections 42632, 42633, 85232, and 85233 of the Education Code, that any one of the following persons all members of the Board of Education, are duly authorized to sign orders drawn on the funds of the Guadalupe Union School District commencing July 19, 2018: **Diana Arriola, Sheila Marie Cepeda, José E. Pereyra, David Hosking and Raul Rodriguez Jr.**

2. **Emilio Handall, Ed.D.**, District Superintendent, is designated Secretary to the Board of Education of the Guadalupe Union School District.

3. **Emilio Handall, Ed.D.**, District Superintendent, be designated agent in connection with requests for use of School District building and facilities.

4. **Emilio Handall, Ed.D.**, District Superintendent, is designated as authorized agent for the school district and its Governing Board in connection with the school district's site acquisition and construction program, including new construction and modernization projects and is authorized to sign applications to State and Federal agencies involved and to otherwise administer the program in a manner consistent with the action and approved plans of the Governing Board.

5. **Emilio Handall, Ed.D.**, District Superintendent, be designated as duly authorized agent and representative of the school district for the purpose of filing applications and other necessary documents for Federal financial assistance under the provisions of Public Law 874 and Public Law 864.

6. Under provisions of Education Codes 42632, 42633, 85232, 85233, **Emilio Handall, Ed.D.**, District Superintendent and Secretary of the Board; is hereby authorized to sign payrolls drawn upon the funds of the Guadalupe Union School District.

7. **Emilio Handall, Ed.D.**, District Superintendent, **Gina Branum**, Assistant Superintendent of Curriculum and Instruction, **Anita Flores**, Executive Assistant to the Superintendent and **Marytza Guzman**, Administrative Assistant-Confidential are designated agents in connection with the school district's Student Activity Accounts, Clearing Account and the Revolving Cash Fund, and are authorized to sign orders drawn upon the funds of such accounts.

8. **Emilio Handall, Ed.D.**, District Superintendent, **Anita Flores**, Executive Assistant to the Superintendent, **Marytza Guzman**, Administrative Assistant – Confidential and **Gloria Grijalva**, Chief Business Official, and **Crystal Alley**, Accounting Technician II are authorized to receive cash receipts collected.

9. **Emilio Handall, Ed.D.**, District Superintendent, is authorized to execute Purchase Orders.

10. **Gina Branum**, Assistant Superintendent of Curriculum and Instruction, **Anita Flores**, Executive Assistant to the Superintendent and **Marytza Guzman**, Administrative Assistant-Confidential are authorized to execute Purchase Orders up to a limited amount of three hundred (\$300.00) as authorized by the Superintendent.

11. **Emilio Handall, Ed.D.**, District Superintendent, be authorized to sign Warehouse and Issue Sheets (SEASP form 109) of the California State Educational Agency For Surplus Property on behalf of the Guadalupe Union School District.

12. **Emilio Handall, Ed.D.**, District Superintendent, is authorized to sign application forms for tax shelter annuities, which constitute an agreement between the employee and the California State Teachers' Retirement System of an insurance company duly qualified and authorized to sell annuity contracts and policies of life insurance to public employees of the State of California.

13. **Emilio Handall, Ed.D.**, District Superintendent, **Anita Flores**, Executive Assistant to the Superintendent, **Marytza Guzman**, Administrative Assistant-Confidential and **Gloria Grijalva**, Chief Business Official are authorized to deposit funds in the form of Time Deposit Open Accounts or in the form of Certificates of Deposits in order or bearer form; accept and direct delivery of any Certificate

of Deposit, all of which authority extends to any and all renewals of such deposits. Authority is further given to make withdrawals from any account established hereby and to endorse for deposit, encashment or negotiation any Certificate of Deposit.

BE IT FURTHER RESOLVED by the Board of Education of the Guadalupe Union School District that:

14. In the absence of the District Superintendent, the following administrative officials, as available in the order listed, are assigned the responsibility of action on behalf of the District Superintendent, in the conduct of school affairs, in addition to their regularly assigned responsibilities;

1. **Mrs. Gina Branum**, Assistant Superintendent of Curriculum and Instruction
2. **Mrs. Anne Rigali**, Director of Pupil Services
3. **Ms. Maria Gonzalez**, Interim School Site Principal
4. **Mr. Gabriel T. Solorio**, School Site Principal

15. When any of the designated officials is acting on behalf of the District Superintendent in his or other staff members' absence, that administrator is designated as Acting Superintendent of the Board of Education; and

BE IT FURTHER RESOLVED that such authorization and designations shall become effective immediately.

AMENDMENT PASSED AND ADOPTED by the Governing Board of the Guadalupe Union School District the 12th day of December, 2018 by the following votes:

AYES:

NOES:

ABSENT:

Sheila Marie Cepeda
GUSD Governing Board Clerk



**GUADALUPE
UNION SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2018

GUADALUPE UNION SCHOOL DISTRICT

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GUADALUPE UNION SCHOOL DISTRICT

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JUNE 30, 2018

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FINANCIAL SECTION



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Governing Board
Guadalupe Union School District
Guadalupe, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Guadalupe Union School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Guadalupe Union School District, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 15 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, budgetary comparison schedule on page 67, schedule of changes in the District's total OPEB liability and related ratios on page 68, schedule of the District's proportionate share of net pension liability on page 69, and the schedule of District contributions on page 70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Guadalupe Union School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the other supplementary information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2018, on our consideration of the Guadalupe Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Guadalupe Union School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Guadalupe Union School District's internal control over financial reporting and compliance.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018



GUADALUPE UNION SCHOOL DISTRICT

P.O. Box 788, Guadalupe, CA 93434-0788 ● 805-343-2114 ● Fax: 805-343-6155

Emilio Handall, Ed.D.
District Superintendent

BOARD OF TRUSTEES

David Hosking
MaryLou Sabedra-Cuello
Diana Arriola
Sheila Cepeda
Jose Pereyra

This section of Guadalupe Union School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018, with comparative information from the year ended June 30, 2017. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Mission Statement and Goals

The Guadalupe Union School District Board of Trustees updated the District mission statement in August 2013. The mission statement reads, *"The Guadalupe Union School District will provide each student the academic and social skills that will assist them in becoming high school graduates as well as college and career ready, independent thinkers, lifelong learners, and responsible, productive members of society. We will educate students in an emotionally safe environment and in partnership with parents and community."*

VISION STATEMENT: *"Students today, our future tomorrow!"*

BOARD PRIORITY AREAS:

- *Safety*
- *Student Values*
- *Academic Success*
- *Technology*

THE GUSD BOARD OF TRUSTEES VALUE AND BELIEVE IN...

- *Ensuring our children receive the finest education in a safe and positive environment*
- *Using technology to provide students with a solid educational foundation to prepare for 21st Century careers*
- *Teaching students how to maintain and respect human contact*
- *Teaching values*
- *Partnering with parents and the community to ensure every student reaches their full potential in order to serve as global leaders tomorrow*

Resources are used to support the District's mission statement and core values. These are the guiding principles for the District.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

FINANCIAL HIGHLIGHTS

- The District's Net Position ending balance was \$3,522,237 (a decrease of \$55,662). The balance includes fixed assets and long term obligations.
- The Governmental Funds balance had a net decrease of \$1,053,887 for \$5,741,407 ending balance as of June 30, 2018.
- The District continues to maintain a three percent Reserve for Economic Uncertainties and has received a positive certification from the County Education Office for the current and next two fiscal years.
- The Cafeteria Fund continues to maintain a positive balance through maximizing USDA Commodities and Central Coast Co-op food supplies purchasing.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities separately. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, proprietary, and fiduciary.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Proprietary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the District.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's Net Position and changes in them. Net Position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's Net Position are one indicator of whether *its financial health is* improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the District activities as follows:

Governmental Activities - All of the District's services are reported in this category. This includes the education of kindergarten through grade eight students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

Governmental Funds - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

Proprietary Funds – When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*. In fact, the District's enterprise funds are the same as the business-type activities we report in the government –wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the District's other programs and activities, such as the District's Self-Insurance Fund. The internal services funds are reported with governmental activities in the government-wide financial statements.

THE DISTRICT AS A TRUSTEE

Reporting the Districts Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for associated student body activities, scholarships, employee retiree benefits, and pensions. The District's fiduciary activities are reported in the *Statement of Fiduciary Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

THE DISTRICT AS A WHOLE

Net Position

The District's Net Position was \$3,522,237 for the fiscal year ended June 30, 2018. Restricted Net Position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use those Net Position for day-to-day operations. Our analysis below, in summary form, focuses on the Net Position (Table 1) and change in Net Position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2018	(as restated) 2017
Assets		
Current and other assets	\$ 7,140,627	\$ 7,743,419
Capital assets	15,182,370	10,184,628
Total Assets	<u>22,322,997</u>	<u>17,928,047</u>
Deferred Outflows of Resources	<u>5,830,893</u>	<u>3,404,322</u>
Liabilities		
Current liabilities	1,539,489	945,845
Long-term obligations	7,251,505	3,859,116
Aggregate net pension liabilities	15,302,318	12,623,317
Total Liabilities	<u>24,093,312</u>	<u>17,428,278</u>
Deferred Inflows of Resources	<u>538,341</u>	<u>326,192</u>
Net Position		
Net investment in capital assets	10,341,816	9,114,944
Restricted	2,713,824	4,044,207
Unrestricted (deficit)	(9,533,403)	(9,581,252)
Total Net Position	<u>\$ 3,522,237</u>	<u>\$ 3,577,899</u>

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 16. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues and expenses for the year.

Table 2

	Governmental Activities		Change
	2018	2017	
Revenues			
Program revenues:			
Charges for services	\$ 15,991	\$ 7,587	\$ 8,404
Operating grants and contributions	3,191,109	2,653,317	537,792
Capital grants and contributions	-	19,346	(19,346)
General revenues:			
Federal and State aid not restricted	11,061,220	10,326,068	735,152
Property taxes	2,772,030	2,259,308	512,722
Interest and investment earnings	70,945	14,673	56,272
Other general revenues	922,551	1,474,596	(552,045)
Total Revenues	18,033,846	16,754,895	1,278,951
Expenses			
Instruction	10,190,315	9,429,001	761,314
Instructional supervision and administration	1,614,157	1,547,569	66,588
Pupil services	2,483,346	2,427,500	55,846
Administration	1,221,222	1,091,336	129,886
Plant services	1,979,268	1,905,539	73,729
Community services	220,203	131,552	88,651
Interest on long-term obligations	380,997	98,732	282,265
Total Expenses	\$ 18,089,508	\$ 16,631,229	\$ 1,458,279
Change in Net Position	\$ (55,662)	\$ 123,666	\$ (179,328)

Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$18,089,508. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$2,772,030 because the cost was paid by those who benefited from the programs \$15,991 or by other governments and organizations who subsidized certain programs with grants and contributions \$3,191,109. We paid for the remaining "public benefit" portion of our governmental activities with \$12,054,716 in State funds, and with other revenues, like interest and general entitlements.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$5,741,407, which is a decrease of \$1,053,887 from last year (Table 3).

Table 3

	Balances and Activity			
	July 1, 2017	Revenues	Expenditures	June 30, 2018
General Fund	\$ 1,525,078	\$ 15,830,156	\$ 15,307,024	\$ 2,048,210
Building Fund	2,159,001	2,268,500	3,620,491	807,010
County School Facilities	2,560,183	25,291	1,763,794	821,680
Special Reserve Fund for Capital Outlay Projects	(45,913)	45,913	-	-
Capital Project Fund for Blended Component Units	-	3,267,856	2,249,341	1,018,515
Non-Major Governmental Funds	596,945	2,186,553	1,737,506	1,045,992
Total	\$ 6,795,294	\$ 23,624,269	\$ 24,678,156	\$ 5,741,407

General Fund

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 30, 2018. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 67.)

	General Fund		Change
	2018	2017	
Local Control Funding Formula	\$ 12,900,850	\$ 11,983,740	\$ 917,110
Federal	769,796	826,463	(56,667)
Other State	1,495,119	1,122,602	372,517
Other local	664,391	507,419	156,972
Total Revenues	15,830,156	14,440,224	1,389,932
Instruction	9,645,031	9,200,971	444,060
Instructional supervision and administration	1,547,056	1,506,269	40,787
Pupil services	1,223,717	1,183,549	40,168
Administration	1,194,044	1,026,759	167,285
Plant services	1,363,981	1,457,871	(93,890)
Facility acquisition and construction	84,092	533,124	(449,032)
Community services	217,682	130,701	86,981
Debt service interest	31,421	15,868	15,553
Total Expenses	\$ 15,307,024	\$ 15,055,112	\$ 251,912

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Cafeteria Fund

The District operates a food services program for all students. During summer school, meals are offered to all children within the community. This program has continued to be self-sufficient and does not require a General Fund subsidy. Fund Balance is maintained due to increases in participation, maximizing use of USDA Commodities and Central Coast Co-op food supplies purchasing and reimbursement rates from both State and Federal agencies.

		Cafeteria Fund		Change
		2018	2017	
Federal		\$ 1,158,814	\$ 1,102,937	\$ 55,877
Other State		96,588	88,328	8,260
Other local		17,548	9,496	8,052
Total Revenues		<u>1,272,950</u>	<u>1,200,761</u>	<u>72,189</u>
Classified salaries		460,403	509,285	(48,882)
Benefits		148,865	139,312	9,553
Supplies		554,588	477,326	77,262
Services		93,647	99,796	(6,149)
Capital outlay		13,743	57,901	(44,158)
Indirect costs		-	53,000	(53,000)
Total Expenses		<u>\$ 1,271,246</u>	<u>\$ 1,336,620</u>	<u>\$ (65,374)</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the District had \$15,182,370 in a broad range of capital assets (net of depreciation), including land, construction in progress buildings, improvements, and capital equipment. This amount represents a net increase (including additions, deductions, and depreciation) of \$4,997,742, or 49 percent, from last year (Table 4).

Table 4

		Governmental Activities	
		2018	2017
Land		\$ 1,811,450	\$ 89,871
Construction in progress		7,048,053	3,702,607
Buildings and improvements		11,581,793	11,191,270
Furniture and equipment		1,764,678	1,741,732
Less accumulated depreciation		(7,023,604)	(6,540,852)
Total		<u>\$ 15,182,370</u>	<u>\$ 10,184,628</u>

This year's additions of \$5,480,494 included some construction and miscellaneous equipment. There are two school sites. A third school site is in the initial planning stages.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Long-Term Obligations

At June 30, 2018, the District had \$7,251,505 in long-term obligations versus \$3,859,116 last year, an increase of \$3,392,389. Long-term obligations consisted of the following:

Table 5

	Governmental Activities	
	(as restated)	
	2018	2017
General obligation bonds	\$ 2,775,000	\$ 2,775,000
Certificates of Participation	3,175,000	-
Premium on Issuance	515,846	253,452
Accumulated vacation - net	32,022	16,792
PARS	147,951	295,903
Total other postemployment benefits (OPEB) liability	605,686	517,969
Total	\$ 7,251,505	\$ 3,859,116

We present more detailed information regarding our long-term obligations in Note 9.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The State has enacted the Local Control Funding Formula (LCFF) to replace revenue limits and most categorical programs, commencing in 2013-2014. At full implementation, the LCFF will fund every student at the same base rate. The State has reached the goal of reaching full implementation in 2018-2019 year. With full implementation, the District will enter into a cost of living adjustment (COLA) only environment. This is a concern when costs continue to rise faster than with projected COLA.

The Assumptions in our Revenue Forecast are the following:

- Property tax revenues will increase slightly due to the estimated assessed valuation and general growth.
- Federal income is projected to be stable with expiring carryover funds expended. District enrollment and attendance continue to apply pressures to Federal income projections.
- State income projections increased over the prior year due to some closure in the funding gap. However, income projections are not growing at the recommended rate.

GUADALUPE UNION SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

STUDENT ENROLLMENT AND DEMOGRAPHIC TRENDS

- The District has an enrollment of approximately 1,298 students for the 2017-2018 school year, with enrollment projected to increase slightly for the 2018-2019 school year.
- In addition to tracking enrollment, the District also monitors actual Average Daily Attendance (ADA). The ADA is typically lower than a district's enrollment, although the two terms are often used interchangeably. The 2017-2018 ADA for the District is approximately 1,247 which is an increase from the prior year.
- School districts have traditionally placed great importance on the accurate projection of student enrollment for the ensuing budget year, due to the broad range of funding and programs impacted by this number. The basic funding model for California school districts factor the number of days attended by the enrolled students by Grade Span to achieve the Local Control Funding Formula.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have any questions regarding this report or need additional financial information, please contact Gloria Grijalva, Chief Business Official, 4465 Ninth Street, Guadalupe, California, 93434, (805) 343-6354.

GUADALUPE UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION JUNE 30, 2018

	Governmental Activities
ASSETS	
Deposits and investments	\$ 6,794,872
Receivables	322,288
Stores inventories	23,467
Capital Assets	
Land and construction in progress	8,859,503
Other capital assets	13,346,471
Accumulated Depreciation	<u>(7,023,604)</u>
Total Capital Assets	<u>15,182,370</u>
Total Assets	<u><u>22,322,997</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	<u>5,830,893</u>
 LIABILITIES	
Accounts payable	1,260,220
Interest payable	142,549
Unearned revenue	136,720
Long-term obligations:	
Current portion of long-term obligations other than pensions	237,951
Noncurrent portion of long-term obligations other than pensions	<u>7,013,554</u>
Total Long-Term Obligations	<u>7,251,505</u>
Aggregate net pension liability	<u>15,302,318</u>
Total Liabilities	<u><u>24,093,312</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	<u>538,341</u>
 NET POSITION	
Net investment in capital assets	10,341,816
Restricted for:	
Debt service	60,002
Capital projects	1,645,356
Educational programs	797,255
Other activities	211,211
Unrestricted (deficit)	<u>(9,533,403)</u>
Total Net Position	<u><u>\$ 3,522,237</u></u>

GUADALUPE UNION SCHOOL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	
				Governmental Activities
Governmental Activities:				
Instruction	\$ 10,190,315	\$ 5	\$ 1,287,578	\$ (8,902,732)
Instruction-related activities:				
Supervision of instruction	527,458	-	135,986	(391,472)
Instructional library, media, and technology	314,452	6	7,520	(306,926)
School site administration	772,247	22	35,975	(736,250)
Pupil services:				
Home-to-school transportation	209,935	-	70,225	(139,710)
Food services	1,225,796	14,989	1,142,796	(68,011)
All other pupil services	1,047,615	48	105,367	(942,200)
Administration:				
Data processing	28,748	-	-	(28,748)
All other administration	1,192,474	-	29,658	(1,162,816)
Plant services	1,979,268	855	363,137	(1,615,276)
Community services	220,203	40	7,818	(212,345)
Interest on long-term obligations	380,997	-	-	(380,997)
Other outgo	-	26	5,049	5,075
Total Governmental Activities	\$ 18,089,508	\$ 15,991	\$ 3,191,109	(14,882,408)
General revenues and subventions:				
Property taxes, levied for general purposes				2,374,808
Property taxes, levied for debt service				268,629
Taxes levied for other specific purposes				128,593
Federal and State aid not restricted to specific pur				11,061,220
Interest and investment earnings				70,945
Miscellaneous				922,551
			Subtotal, General Revenues	14,826,746
Change in Net Position				(55,662)
Net Position - Beginning (As Restated)				3,577,899
Net Position - Ending				\$ 3,522,237

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2018

	General Fund	Building Fund	County School Facilities Fund
ASSETS			
Deposits and investments	\$ 1,999,393	\$ 1,535,554	\$ 847,480
Receivables	259,441	4,906	3,900
Due from other funds	80,214	-	-
Stores inventories	14,680	-	-
Total Assets	<u>\$ 2,353,728</u>	<u>\$ 1,540,460</u>	<u>\$ 851,380</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 266,825	\$ 701,510	\$ 12,877
Due to other funds	37,068	31,940	16,823
Unearned revenue	1,625	-	-
Total Liabilities	<u>305,518</u>	<u>733,450</u>	<u>29,700</u>
Fund Balances:			
Nonspendable	17,180	-	-
Restricted	797,255	807,010	821,680
Assigned	769,313	-	-
Unassigned	464,462	-	-
Total Fund Balances	<u>2,048,210</u>	<u>807,010</u>	<u>821,680</u>
Total Liabilities and Fund Balances	<u>\$ 2,353,728</u>	<u>\$ 1,540,460</u>	<u>\$ 851,380</u>

The accompanying notes are an integral part of these financial statements.

Special Reserve Fund for Capital Outlay Projects	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Total Governmental Funds
\$ 86,171	\$ 1,018,515	\$ 1,041,259	\$ 6,528,372
367	-	53,674	322,288
48,771	-	37,060	166,045
-	-	8,787	23,467
<u>\$ 135,309</u>	<u>\$ 1,018,515</u>	<u>\$ 1,140,780</u>	<u>\$ 7,040,172</u>

\$ -	\$ -	\$ 14,788	\$ 996,000
214	-	80,000	166,045
135,095	-	-	136,720
<u>135,309</u>	<u>-</u>	<u>94,788</u>	<u>1,298,765</u>

-	-	8,787	25,967
-	1,018,515	1,037,205	4,481,665
-	-	-	769,313
-	-	-	464,462
<u>-</u>	<u>1,018,515</u>	<u>1,045,992</u>	<u>5,741,407</u>
<u>\$ 135,309</u>	<u>\$ 1,018,515</u>	<u>\$ 1,140,780</u>	<u>\$ 7,040,172</u>

GUADALUPE UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2018

Total Fund Balance - Governmental Funds **\$ 5,741,407**

**Amounts Reported for Governmental Activities in the Statement
of Net Position are Different Because:**

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported as assets in governmental funds.

The cost of capital assets is	\$ 22,205,974	
Accumulated depreciation is	<u>(7,023,604)</u>	
Net Capital Assets		15,182,370

In governmental funds, unmatured interest on long-term obligations is
recognized in the period when it is due. On the government-wide financial
statements, unmatured interest on long-term obligations is recognized when
it is incurred. (142,549)

An internal service fund is used by the District's management to charge
the costs of the workers' compensation insurance program to the
individual funds. The assets and liabilities of the internal service fund
are included with governmental activities. 2,280

Deferred outflows of resources related to pensions represent a consumption of
net position in a future period and is not reported in the District's funds.

Deferred outflows of resources related to pensions at year end consist of:

Pension contributions subsequent to measurement date	1,862,820	
Net change in proportionate share of net pension liability	960,574	
Difference between projected and actual earning on pension plan investments	145,759	
Differences between expected and actual experience in the measurement of the total pension liability	191,960	
Changes of assumptions	<u>2,669,780</u>	
Total Deferred Outflows of Resources Related to Pensions		5,830,893

Deferred inflows of resources related to pensions represent an acquisition of net
position that applies to a future period and is not reported in the District's funds.

Deferred inflows of resources related to pensions at year end consist of:

Differences between projected and actual earnings on pension plan investments	(295,325)	
Differences between expected and actual experience in the measurement of the total pension liability	(193,407)	
Changes of assumptions	<u>(49,609)</u>	
Total Deferred Inflows of Resources Related to Pensions		(538,341)

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION, Continued JUNE 30, 2018

Net pension liability is not due and payable in the current period and is not reported as a liability in the funds.		\$ (15,302,318)
Long-term obligations at year end consist of:		
General obligation bonds payable	\$ 2,775,000	
Certificates of Participation	3,175,000	
Premium on Issuance	515,846	
Accumulated vacation - net	32,022	
Supplemental Early Retirement Plan	147,951	
Total other postemployment benefits (OPEB) liability	605,686	
Total Long-Term Obligations		(7,251,505)
Total Net Position - Governmental Activities		<u><u>\$ 3,522,237</u></u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Building Fund	County School Facilities Fund
REVENUES			
Local Control Funding Formula	\$ 12,900,850	\$ -	\$ -
Federal sources	769,796	-	-
Other State sources	1,495,119	-	-
Other local sources	664,391	19,159	25,291
Total Revenues	15,830,156	19,159	25,291
EXPENDITURES			
Current			
Instruction	9,645,031	-	-
Instruction-related activities:			
Supervision of instruction	504,906	-	-
Instructional library, media, and technology	303,707	-	-
School site administration	738,443	-	-
Pupil services:			
Home-to-school transportation	207,465	-	-
Food services	3,115	-	-
All other pupil services	1,013,137	-	-
Administration:			
Data processing	13,570	-	-
All other administration	1,180,474	-	-
Plant services	1,363,981	-	-
Community services	217,682	-	-
Facility acquisition and construction	84,092	3,553,242	1,763,794
Debt service			
Interest and other	31,421	67,249	-
Total Expenditures	15,307,024	3,620,491	1,763,794
Excess (Deficiency) of Revenues Over Expenditures	523,132	(3,601,332)	(1,738,503)
Other Financing Sources (Uses)			
Transfers in	-	2,249,341	-
Other sources	-	-	-
Transfers out	-	-	-
Net Financing Sources (Uses)	-	2,249,341	-
NET CHANGE IN FUND BALANCES	523,132	(1,351,991)	(1,738,503)
Fund Balance - Beginning	1,525,078	2,159,001	2,560,183
Fund Balance - Ending	\$ 2,048,210	\$ 807,010	\$ 821,680

The accompanying notes are an integral part of these financial statements.

Special Reserve Fund for Capital Outlay Projects	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 12,900,850
-	-	1,158,814	1,928,610
45,913	-	110,518	1,651,550
-	9,135	708,005	1,425,981
45,913	9,135	1,977,337	17,906,991
-	-	17,187	9,662,218
-	-	-	504,906
-	-	-	303,707
-	-	-	738,443
-	-	-	207,465
-	-	1,209,865	1,212,980
-	-	-	1,013,137
-	-	-	13,570
-	-	-	1,180,474
-	-	61,381	1,425,362
-	-	-	217,682
-	-	130,800	5,531,928
-	-	309,552	408,222
-	-	1,728,785	22,420,094
45,913	9,135	248,552	(4,513,103)
-	8,721	-	2,258,062
-	3,250,000	209,216	3,459,216
-	(2,249,341)	(8,721)	(2,258,062)
-	1,009,380	200,495	3,459,216
45,913	1,018,515	449,047	(1,053,887)
(45,913)	-	596,945	6,795,294
\$ -	\$ 1,018,515	\$ 1,045,992	\$ 5,741,407

GUADALUPE UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Total Net Change in Fund Balances - Governmental Funds **\$ (1,053,887)**

**Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because:**

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlay exceeds depreciation in the period.

Capital outlays	\$ 5,480,494	
Depreciation expense	<u>(482,752)</u>	
Net Expense Adjustment		4,997,742

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) and special termination benefits (early retirement) are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial services used (essentially, the amounts actually paid). This year, special termination benefits earned were less than amounts used by \$147,952. Vacation used was less than amounts earned by \$15,230.

132,722

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.

(464,579)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year.

(87,717)

Proceeds received from issuance of debt is a revenue in the governmental funds, but it increases long-term obligations in the Statement of Net Position and does not affect the Statement of Activities.

Certificates of Participation (3,175,000)

Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normal paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances.

Amortization of debt premium 21,822

Governmental funds report the effect of premiums, discounts, issuance costs, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these related items:

Premium on issuance (284,216)

Interest on long-term obligations is recorded as an expenditure in the funds when it is due; however, in the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due.

(142,549)

Change in Net Position of Governmental Activities

\$ (55,662)

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2018

	<u>Governmental Activities - Internal Service Fund</u>
ASSETS	
Current Assets	
Deposits and investments	<u>\$ 266,500</u>
LIABILITIES	
Current Liabilities	
Accounts payable	<u> 264,220</u>
NET POSITION	
Restricted	<u><u>\$ 2,280</u></u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2018

	<u>Governmental Activities - Internal Service Fund</u>
OPERATING REVENUES	
Local and intermediate sources	<u>\$ 3,822,136</u>
OPERATING EXPENSES	
Payroll costs	<u>3,822,136</u>
Change in Net Position	-
Total Net Position - Beginning	<u>2,280</u>
Total Net Position - Ending	<u><u>\$ 2,280</u></u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities - Internal Service Fund
CASH FLOWS USED FOR OPERATING ACTIVITIES	
Cash received from user charges	\$ 3,822,136
Cash payments to employees for services and other operating expenses	(3,873,898)
Net Cash Used for Operating Activities	<u>(51,762)</u>
Net Decrease in Cash and Cash Equivalents	(51,762)
Cash and Cash Equivalents - Beginning	318,262
Cash and Cash Equivalents - Ending	<u><u>\$ 266,500</u></u>
RECONCILIATION OF OPERATING REVENUE TO NET CASH USED FOR OPERATING ACTIVITIES:	
Operating Revenue	\$ -
Adjustments to reconcile operating revenue to net cash used for operating activities:	
Accrued liabilities	(51,762)
NET CASH USED FOR OPERATING ACTIVITIES	<u><u>\$ (51,762)</u></u>

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

FIDUCIARY FUNDS

COMBINING STATEMENT OF NET POSITION

FOR THE YEAR ENDED JUNE 30, 2018

	Mary Buren Elementary	Kermit McKenzie Junior High	Total Agency Funds
ASSETS			
Deposits and investments	\$ 17,102	\$ 61,537	\$ 78,639
LIABILITIES			
Due to student groups	\$ 17,102	\$ 61,537	\$ 78,639

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Guadalupe Union School District (the District) was organized in September 1904 under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades kindergarten through eight as mandated by the State and/or Federal agencies. The District operates one elementary school and one middle school.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Guadalupe Union School District, this includes general operations, food service, and student related activities of the District.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus are included in the financial statements of the District. The component units, although legally separate entities, are reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District and because their purpose is to finance the construction of facilities to be used for the benefit of the District.

Guadalupe Union School District has financial and operational relationship, which meets the reporting entity definition criteria of the GASB Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion as a component unit, Local Facilities Finance Corporation (Corporation).

The financial activities of the certificates of participation issued by the Corporation have been included in the financial statements of the District in the Capital Projects Fund for Blended Component Units and the Debt Service Fund for Blended Component Units. Certificates of participation issued by the Corporation are included in the long-term obligations footnote. Individually prepared financial statements are not prepared for the Corporation.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

County School Facilities Fund The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

Special Reserve Fund for Capital Outlay Projects The Special Reserve Fund for Capital Outlay Projects is used primarily to provide for the accumulation of General Fund monies for capital outlay purposes other than for capital outlay (*Education Code* Section 42840).

Capital Project Fund for Blended Component Units The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP).

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Child Development Fund The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Cafeteria Fund The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

Capital Project Funds The Capital Project funds are used to account for financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

Debt Service Fund The Debt Service Fund is used to account for the accumulation of resources for, and the retirement of, principal and interest on general long-term obligations.

Bond Interest and Redemption Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

Debt Service Fund for Blended Component Units The Debt Service Fund for Blended Component Units is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facility Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP).

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The District applies all GASB pronouncements, as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Proprietary funds are classified as enterprise or internal service. The District has no enterprise funds, but has the following proprietary funds:

Internal Service Fund Internal Service funds may be used to account for any activity for which services are provided to other funds of the District on a cost-reimbursement basis. The District operates an insurance pass-through that is accounted for in an internal service fund.

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of the District and for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net Position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The Net Position restricted for other activities result from special revenue funds and the restrictions on their net asset use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

Governmental Funds All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Proprietary Funds Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund Net Position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Investments

Investments held at June 30, 2018, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county investment pools are determined by the program sponsor.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental funds and expenses in the proprietary funds when used.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Assets	Estimated Useful Life in Years
Land	Indefinite life, no depreciation
Permanent buildings	50
Portable classrooms	25
Site improvements	20
Furniture	20
Appliances and moveable equipment	15
Computer equipment and software	5
Vehicles	5
Buses	8
Miscellaneous assets not listed above	10

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities columns of the statement of net position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

Debt Issuance Costs, Premiums, and Discounts

In the government-wide financial statements and in the proprietary fund type financial statements, long-term obligations are reported as liabilities in the applicable government activities, or proprietary fund Statement of Net Position. Debt premiums and discounts, as well as issuance costs, related to prepaid insurance costs are amortized over the life of the bonds using the straight-line method.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' Fiduciary Net Position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and additions to/deductions from the District Plan net position have been determined on the same basis as they are reported by the District plan. For this purpose, the District Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Fund Balances - Governmental Funds

As of June 30, 2018, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than five percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The District has no related debt outstanding as of June 30, 2018. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$2,713,824 of restricted net position.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Santa Barbara bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by State and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The District has implemented the provisions of this Statement as of June 30, 2018.

New Accounting Pronouncements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 6,794,872
Fiduciary funds	78,639
Total Deposits and Investments	<u>\$ 6,873,511</u>

Deposits and investments as of June 30, 2018, consisted of the following:

Cash on hand and in banks	\$ 1,097,154
Cash in revolving	2,500
Investments	5,773,857
Total Deposits and Investments	<u>\$ 6,873,511</u>

Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Investment in SISC - The District is considered to be a participant in an investment pool that provides districts a way to maximize the return-on-investment of their long-term excess reserves.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None
SISC Investment Pool	N/A	N/A	N/A

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the county pool and SISC Investment Pool.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Reported Amount	Weighted Average Days to Maturity
SISC Investment Pool	\$ 276,229	Not Available
Santa Barbara County Investment Pool	5,497,628	448
Total	<u>\$ 5,773,857</u>	

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual ratings as of the year end for each investment type.

Investment Type	Minimum Legal Rating	Fitch Rating June 30, 2018	Reported Amount
SISC Investment Pool	Not Required	Not Required	\$ 276,229
Santa Barbara County Investment Pool	Not Required	AA/AAA	5,497,628
			<u>\$ 5,773,857</u>

Custodial Credit Risk - Deposits

The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District's bank balance of \$855,834 was exposed to custodial credit risk.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Santa Barbara County Treasury Investment Pool and SISC Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2018:

Investment Type	Reported Amount	Uncategorized
SISC Investment Pool	\$ 276,229	\$ 276,229
Santa Barbara County Investment Pool	5,497,628	5,497,628
Total	<u>\$ 5,773,857</u>	<u>\$ 5,773,857</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 4 - RECEIVABLES

Receivables at June 30, 2018, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

				Special Reserve		
	General	Building	County School	Fund for	Non-Major	
	Fund	Fund	Facilities	Capital Outlay	Governmental	Total
			Fund	Projects	Funds	
Federal Government						
Categorical aid	\$ 131,304	\$ -	\$ -	\$ -	\$ 44,174	\$ 175,478
State Government						
State principal apportionment	-	-	-	-	-	-
Categorical aid	26,283	-	-	-	3,070	29,353
Lottery	51,460	-	-	-	-	51,460
Local Government						
Interest	3,594	4,906	3,900	367	3,790	16,557
Other Local Sources	46,800	-	-	-	2,640	49,440
Total	<u>\$ 259,441</u>	<u>\$ 4,906</u>	<u>\$ 3,900</u>	<u>\$ 367</u>	<u>\$ 53,674</u>	<u>\$ 322,288</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land	\$ 89,871	\$ 1,721,579	\$ -	\$ 1,811,450
Construction in Progress	3,702,607	3,345,446	-	7,048,053
Total Capital Assets Not Being Depreciated	3,792,478	5,067,025	-	8,859,503
Capital Assets Being Depreciated:				
Buildings and Improvements	11,191,270	390,523	-	11,581,793
Furniture and Equipment	1,741,732	22,946	-	1,764,678
Total Capital Assets Being Depreciated	12,933,002	413,469	-	13,346,471
Total Capital Assets	16,725,480	5,480,494	-	22,205,974
Less Accumulated Depreciation:				
Buildings and Improvements	5,239,232	422,706	-	5,661,938
Furniture and Equipment	1,301,620	60,046	-	1,361,666
Total Accumulated Depreciation Governmental Activities	6,540,852	482,752	-	7,023,604
Capital Assets, Net	<u>\$ 10,184,628</u>	<u>\$ 4,997,742</u>	<u>\$ -</u>	<u>\$ 15,182,370</u>

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Maintenance and operations	<u>\$ 482,752</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 6 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2018, between major and non-major funds are as follows:

Due To	Due From					Total
	General Fund	Building Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	
General Fund	\$ -	\$ -	\$ -	\$ 214	\$ 80,000	\$ 80,214
Special Reserve Fund for Capital Outlay Projects	8	31,940	16,823	-	-	48,771
Non-Major Governmental Funds	37,060	-	-	-	-	37,060
Total	<u>\$ 37,068</u>	<u>\$ 31,940</u>	<u>\$ 16,823</u>	<u>\$ 214</u>	<u>\$ 80,000</u>	<u>\$ 166,045</u>

A balance of \$20,000 is due to the General Fund from the Child Development Non-Major Governmental Fund for temporary loan.

The balance of \$37,060 is due to the Child Development Non-Major Governmental Fund from the General Fund for expenses.

The balance of \$31,940 is due to the Special Reserve Fund for Capital Outlay Projects from the Building Fund for reimbursement of expenses.

The balance of \$16,823 is due to the Special Reserve Fund for Capital Outlay Projects from the County School Facilities Fund for expenses.

A balance of \$60,000 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for a temporary loan.

Operating Transfer

Interfund transfer for the year ended June 30, 2018, consisted of the following:

The Capital Project Fund for Blended Component Units transferred to the Building Fund for reimbursement of expenses.

\$ 2,249,341

The Debt Service Fund for Blended Component Units transferred to the Capital Project Fund for Blended Component Units for cost of issuance fees

8,721

Total

\$ 2,258,062

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consisted of the following:

	General Fund	Building Fund	County School Facilities Fund	Non-Major Governmental Funds	Internal Service Fund	Total
Vendor payables	\$ 174,454	\$ -	\$ 12,877	\$ 9,798	\$ 264,220	\$ 461,349
State principal apportionment	66,907	-	-	-	-	66,907
Salaries and benefits	25,464	-	-	4,990	-	30,454
Construction	-	701,510	-	-	-	701,510
Total	<u>\$ 266,825</u>	<u>\$ 701,510</u>	<u>\$ 12,877</u>	<u>\$ 14,788</u>	<u>\$ 264,220</u>	<u>\$ 1,260,220</u>

NOTE 8 - UNEARNED REVENUE

Unearned revenue at June 30, 2018, consisted of the following:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Total
State categorical aid	<u>\$ 1,625</u>	<u>\$ 135,095</u>	<u>\$ 136,720</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 9 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the year consisted of the following:

	(as restated) Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018	Due in One Year
2016 General Obligation Bond, Series A-1	\$ 800,000	\$ -	\$ -	\$ 800,000	\$ 75,000
2016 General Obligation Bond, Series A-2	1,975,000	-	-	1,975,000	15,000
Premium on issuance - General Obligation Bonds	253,452	-	10,891	242,561	-
2018 Certificates of Participation	-	3,175,000	-	3,175,000	-
Premium on issuance - Certificates of Participation		284,216	10,931	273,285	-
Accumulated vacation - net	16,792	15,230	-	32,022	-
Supplemental Early Retirement Plan	295,903	-	147,952	147,951	147,951
Total other postemployment benefits (OPEB) liability	517,969	87,717	-	605,686	-
	<u>\$ 3,859,116</u>	<u>\$ 3,562,163</u>	<u>\$ 169,774</u>	<u>\$ 7,251,505</u>	<u>\$ 237,951</u>

Payments for bonds associated with general obligation bonds are made in the Bond Interest and Redemption Fund. Payments on certificates of participation are made in the Debt Service Fund for Blended Component Units. Payments for accumulated vacation are typically liquidated in the fund in which the employee worked. Payments on the Supplemental Early retirement plan are made from the General Fund. Payments for total other postemployment benefits (OPEB) liability are made from the General Fund.

Election of 2016, Series A-1

In March 2017, the District issued \$800,000 in Election of 2016, Series A-1 General Obligation Bonds. Proceeds of the Bonds were used to finance the construction, renovation, and repair of facilities as specified by voters of the District. The Bonds mature on August 1, 2037, and yield interest of 2.00 percent to 5.00 percent. At June 30, 2018, the principal balance outstanding was \$800,000, and unamortized premium on issuance was \$71, 526

Election of 2016, Series A-2

In March 2017, the District issued \$1,975,000 in Election of 2016, Series A-2 General Obligation Bonds. Proceeds of the Bonds were used to finance the construction, renovation, and repair of facilities as specified by voters of the District. The Bonds mature on August 1, 2042, and yield interest of 2.00 percent to 5.00 percent. At June 30, 2018, the principal balance outstanding was \$1,975,000, and unamortized premium on issuance was \$171,035

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2017	Issued	Redeemed	Bonds Outstanding June 30, 2018
3/16/2017	8/1/2037	2.00%-5.00%	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ 800,000
3/16/2017	8/1/2042	2.00%-5.00%	1,975,000	1,975,000	-	-	1,975,000
				<u>\$ 2,775,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,775,000</u>

The Bonds mature through 2043 as follows:

Year Ending June 30,	Principal	Interest to Maturity	Total
2019	\$ 90,000	\$ 147,070	\$ 237,070
2020	135,000	120,956	255,956
2021	115,000	117,381	232,381
2022	-	115,656	115,656
2023	-	115,656	115,656
2024-2028	-	578,281	578,281
2029-2033	425,000	554,257	979,257
2034-2038	1,000,000	384,066	1,384,066
2039-2043	1,010,000	134,500	1,144,500
Total	<u>\$ 2,775,000</u>	<u>\$ 2,267,823</u>	<u>\$ 5,042,823</u>

Certificates of Participation

In February 2018, the District issued Certificates of Participation in the amount of \$3,175,000. Interest rates on the certificates are 5 percent. The certificates are issued to finance the acquisition and improvement of real property to be used by the District for educational facilities, purchase a municipal bond insurance policy and reserve fund insurance policy for the Certificates, and pay costs incurred in connection with the execution and delivery of the Certificates.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The certificates mature through 2044 as follows:

Year Ending June 30,	Principal	Interest to Maturity	Total
2019	\$ -	\$ 142,434	\$ 142,434
2020	-	158,750	158,750
2021	-	158,750	158,750
2022	-	158,750	158,750
2023	-	158,750	158,750
2024-2028	500,000	733,750	1,233,750
2029-2033	630,000	593,000	1,223,000
2034-2038	795,000	415,625	1,210,625
2039-2043	1,015,000	190,375	1,205,375
2044	235,000	5,875	240,875
Total	<u>\$ 3,175,000</u>	<u>\$ 2,716,059</u>	<u>\$ 5,891,059</u>

Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the District at June 30, 2018, amounted to \$32,022.

Supplemental Early Retirement Program (SERP)

During the year ended June 30, 2014, the District adopted the Public Agency Retirement Services (PARS) for employees to mitigate layoffs and benefit from projected net savings to the District. PARS offers retirement incentives to all eligible classified and certificated employees who wish to voluntarily exercise their option to separate from the District by offering a retirement incentive program supplementing Cal PERS and CalSTRS, and qualifying under the relevant subsections of Section 403(b) of the Internal Revenue Service

Upon retirement, PARS offers retirement incentives to eligible classified and certificated employees who wish to voluntarily exercise their option to separate from the District, which supplements CalSTRS and Cal PERS and qualifies under the relevant subsections of Section 403(b) of the Internal Revenue Service. Currently, there are eight employees participating in this plan, and the District's obligation to those retirees as of June 30, 2018, is \$147,951.

Future payments are as follows:

Fiscal Year	Principal Payment
2019	<u>\$ 147,951</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Total Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2018, the District reported total OPEB liability and OPEB expense for the following plan:

<u>OPEB Plan</u>	<u>Total OPEB Liability</u>	<u>OPEB Expense</u>
District Plan	<u>\$ 605,686</u>	<u>\$ 87,717</u>

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At June 30, 2018, the Plan membership consisted of the following:

Active employees	<u>123</u>
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Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The benefit requirements of Plan members and the District are established and may be amended by the District, the Guadalupe Teachers Association (GTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, GTA, CSEA, and the unrepresented groups. For fiscal year 2017-2018, the District paid \$8,848 in benefits.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Total OPEB Liability of the District

Actuarial Assumptions

The total OPEB liability in the June 30, 2018, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	2.75 percent, average, including inflation
Discount rate	3.8 percent
Health care cost trend rates	4 percent for 2017

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2009 CalSTRS Mortality Table for certificated employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actual assumptions used in the June 30, 2018 valuation were based on the results of an actual experience study for the period July 1, 2017 to June 30, 2018.

	Total OPEB Liability
Balance at June 30, 2017	<u>\$ 517,969</u>
Service cost	75,652
Interest	20,913
Benefit payments	<u>(8,848)</u>
Net change in total OPEB liability	87,717
Balance at June 30, 2018	<u><u>\$ 605,686</u></u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% decrease (2.8%)	\$ 579,331
Current discount rate (3.8%)	605,686
1% increase (4.8%)	626,855

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

<u>Healthcare Cost Trend Rates</u>	<u>Total OPEB Liability</u>
1% decrease (3.0%)	\$ 643,362
Current healthcare cost trend rate (4.0%)	605,686
1% increase (5.0%)	570,012

OPEB Expense

For the year ended June 30, 2018, the District recognized OPEB expense of \$87,717.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 10 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	County Schools Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Capital Projects Fund for Blended Component Units	Non-Major Governmental Funds	Total
Nonspendable							
Revolving cash	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Stores inventories	14,680	-	-	-	-	8,787	23,467
Total Nonspendable	17,180	-	-	-	-	8,787	25,967
Restricted							
Legally restricted programs	797,255	-	-	-	-	211,211	1,008,466
Capital projects	-	807,010	821,680	-	1,018,515	623,443	3,270,648
Debt services	-	-	-	-	-	202,551	202,551
Total Restricted	797,255	807,010	821,680	-	1,018,515	1,037,205	4,481,665
Assigned							
Other Assignments	769,313	-	-	-	-	-	769,313
Total Assigned	769,313	-	-	-	-	-	769,313
Unassigned							
Remaining unassigned	464,462	-	-	-	-	-	464,462
Total Unassigned	464,462	-	-	-	-	-	464,462
Total	\$ 2,048,210	\$ 807,010	\$ 821,680	\$ -	\$ 1,018,515	\$ 1,045,992	\$ 5,741,407

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District's risk management activities are recorded in the General Fund. The District participates in the various public entity risk pools for health, workers' compensation, and property and liability risks. The participation in the public entity risk pools represents a transfer of risk to the pools. Provisions of the agreements with the public entity risk pools provide for additional assessments for deficits within the pool based upon specific calculations. As of June 30, 2018, information was not available that indicates that the District has an outstanding obligation for any calculated deficits. See Note 14 for additional information regarding the pools.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2018, the District contracted with Self-Insurance Schools of California II (SISC II) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Employee Medical Benefits

The District has contracted with the Self-Insured Schools of California III (SISC III) to provide employee health benefits. SISC III is a shared risk pool comprised of member school districts. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2018, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 11,088,789	\$ 4,093,365	\$ 488,732	\$ 1,301,034
CalPERS	4,213,529	1,737,528	49,609	1,026,365
Total	<u>\$ 15,302,318</u>	<u>\$ 5,830,893</u>	<u>\$ 538,341</u>	<u>\$ 2,327,399</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:
<http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The STRP provisions and benefits in effect at June 30, 2018, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required state contribution rate	9.328%	9.328%

Contributions

Required member, District, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the District's total contributions were \$1,520,336.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 11,088,789
State's proportionate share of the net pension liability associated with the District	6,560,034
Total	<u>\$ 17,648,823</u>

The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, was 0.0120 percent and 0.0116 percent, respectively, resulting in a net increase in the proportionate share of 0.0004 percent.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

For the year ended June 30, 2018, the District recognized pension expense of \$1,301,034. In addition, the District recognized pension expense and revenue of \$660,330 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,520,336	\$ -
Net change in proportionate share of net pension liability	477,694	-
Differences between projected and actual earnings on pension plan investments	-	295,325
Differences between expected and actual experience in the measurement of the total pension liability	41,007	193,407
Changes of assumptions	2,054,328	
Total	<u>\$ 4,093,365</u>	<u>\$ 488,732</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ (245,515)
2020	185,781
2021	26,789
2022	(262,380)
Total	<u>\$ (295,325)</u>

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 399,555
2020	399,555
2021	399,555
2022	399,553
2023	390,815
Thereafter	390,589
Total	<u>\$ 2,379,622</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 16,281,863
Current discount rate (7.10%)	11,088,789
1% increase (8.10%)	6,874,258

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2018, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the total District contributions were \$342,484.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$4,213,529. The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, was 0.0177 percent and 0.0164 percent, respectively, resulting in a net increase in the proportionate share of 0.0013 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$1,026,365. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 342,484	\$ -
Net change in proportionate share of net pension liability	482,880	-
Differences between projected and actual earnings on pension plan investments	145,759	-
Differences between expected and actual experience in the measurement of the total pension liability	150,953	-
Changes of assumptions	615,452	49,609
Total	<u>\$ 1,737,528</u>	<u>\$ 49,609</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ (3,949)
2020	168,174
2021	61,351
2022	(79,817)
Total	<u>\$ 145,759</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 490,700
2020	447,343
2021	261,633
Total	<u>\$ 1,199,676</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.38%
Global debt securities	19%	2.27%
Inflation assets	6%	1.39%
Private equity	12%	6.63%
Real estate	11%	5.21%
Infrastructure and Forestland	3%	5.36%
Liquidity	2%	-0.90%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 6,199,451
Current discount rate (7.15%)	4,213,529
1% increase (8.15%)	2,566,040

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$533,475 (9.328 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

Litigation

The District is not currently a party to any legal proceedings.

Construction Commitments

As of June 30, 2018, the District had the following commitments with respect to the unfinished capital projects:

<u>Capital Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
KM 8-Plex	\$ 4,000,000	November 2018
Km Portables	200,000	December 2018
MB/KM Lighting	43,904	December 2018
	<u>\$ 4,243,904</u>	

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 14 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWERS AUTHORITIES AND OTHER RELATED PARTY TRANSACTIONS

The Guadalupe Union School District participates in three joint ventures under joint powers agreements (JPAs): the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationships between the Guadalupe Union School District and the JPAs are such that none of the JPAs are a component unit of the Guadalupe Union School District for financial reporting purposes.

The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

Self-Insurance Program for Employees (S.I.P.E.)

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

Self-insured School of California II (S.I.S.C. II)

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Guadalupe Union School District pays a premium commensurate with the level of coverage requested.

Self-Insured School of California III (S.I.S.C. III)

S.I.S.C. III arranges for and provides health and welfare insurance for its member school districts. The Guadalupe Union School District pays a premium commensurate with the level of health and welfare insurance provided.

Condensed financial information for the above JPA's for the fiscal year ended June 30, 2018, was not available as of the audit report date.

During the year ended June 30, 2018, the District made payments of \$61,086 and \$988,561 to S.I.S.C. II and S.I.S.C. III, respectively, for health, workers' compensation, and property liability coverage.

GUADALUPE UNION SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 15 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

Net Position - Beginning	\$ 3,915,404
Inclusion of net OPEB liability from the adoption of GASB Statement No. 75.	<u>(337,505)</u>
Net Position - Beginning as Restated	<u><u>\$ 3,577,899</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

GUADALUPE UNION SCHOOL DISTRICT

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variances -
	Original	Final	(GAAP Basis)	Positive (Negative) Final to Actual
REVENUES				
Local Control Funding Formula	\$ 12,830,683	\$ 12,786,878	\$ 12,900,850	\$ 113,972
Federal sources	763,159	698,224	769,796	71,572
Other State sources	637,818	1,534,398	1,495,119	(39,279)
Other local sources	806,478	442,053	664,391	222,338
Total Revenues	<u>15,038,138</u>	<u>15,461,553</u>	<u>15,830,156</u>	<u>368,603</u>
EXPENDITURES				
Current				
Certificated salaries	6,770,914	7,104,327	6,902,831	201,496
Classified salaries	2,411,063	2,217,008	2,326,344	(109,336)
Employee benefits	3,127,651	3,689,289	3,580,497	108,792
Books and supplies	1,127,905	1,034,466	691,275	343,191
Services and operating expenditures	1,657,574	1,703,419	1,713,365	(9,946)
Other outgo	(41,396)	(41,396)	-	(41,396)
Capital outlay	312,187	172,963	61,291	111,672
Debt service - principal	18,196	18,196	-	18,196
Debt service - interest	-	-	31,421	(31,421)
Total Expenditures	<u>15,384,094</u>	<u>15,898,272</u>	<u>15,307,024</u>	<u>591,248</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(345,956)</u>	<u>(436,719)</u>	<u>523,132</u>	<u>959,851</u>
Other Financing Sources				
Transfers out	(60,000)	(60,000)	-	60,000
NET CHANGE IN FUND BALANCES	<u>(405,956)</u>	<u>(496,719)</u>	<u>523,132</u>	<u>1,019,851</u>
Fund Balance - Beginning	<u>1,525,078</u>	<u>1,525,078</u>	<u>1,525,078</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,119,122</u>	<u>\$ 1,028,359</u>	<u>\$ 2,048,210</u>	<u>\$ 1,019,851</u>

See accompanying note to required supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE YEAR ENDED JUNE 30, 2018

	2018
Total OPEB Liability	
Service cost	\$ 75,652
Interest	20,913
Benefit payments	<u>(8,848)</u>
Net change in total OPEB liability	87,717
Total OPEB liability - beginning	<u>517,969</u>
Total OPEB liability - ending (a)	<u><u>\$ 605,686</u></u>
 Covered-employee payroll	 <u>\$ 6,897,588</u>
 District's net OPEB liability as a percentage of covered-employee payroll	 <u>8.78%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017	2016
CalSTRS			
District's proportion of the net pension liability	0.0120%	0.0116%	0.0114%
District's proportionate share of the net pension liability	\$ 11,088,789	\$ 9,391,537	\$ 7,684,049
State's proportionate share of the net pension liability associated with the District	6,560,034	5,346,435	4,064,015
Total	\$ 17,648,823	\$ 14,737,972	\$ 11,748,064
District's covered-employee payroll	\$ 7,066,367	\$ 5,116,468	\$ 5,139,302
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	156.92%	183.56%	149.52%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%
CalPERS			
District's proportion of the net pension liability	0.0177%	0.0164%	0.0124%
District's proportionate share of the net pension liability	\$ 4,213,529	\$ 3,231,780	\$ 1,826,392
District's covered-employee payroll	\$ 2,392,829	\$ 1,471,755	\$ 1,430,059
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	176.09%	219.59%	127.71%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

2015

0.0111%

\$ 6,494,354

3,921,571

\$ 10,415,925

\$ 5,076,921

127.92%

77%

0.0116%

\$ 1,311,765

\$ 1,685,420

77.83%

83%

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF DISTRICT CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017	2016
CalSTRS			
Contractually required contribution	\$ 1,520,336	\$ 888,949	\$ 548,997
Contributions in relation to the contractually required contribution	(1,520,336)	(888,949)	(548,997)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 10,535,939</u>	<u>\$ 7,066,367</u>	<u>\$ 5,116,468</u>
Contributions as a percentage of covered-employee payroll	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>
CalPERS			
Contractually required contribution	\$ 342,484	\$ 332,364	\$ 174,403
Contributions in relation to the contractually required contribution	(342,484)	(332,364)	(174,403)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 2,205,164</u>	<u>\$ 2,392,829</u>	<u>\$ 1,471,755</u>
Contributions as a percentage of covered-employee payroll	<u>15.53%</u>	<u>13.89%</u>	<u>11.85%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2015</u>	
\$ 456,370	
(456,370)	
<u>\$ -</u>	
\$ 5,139,302	
<u>8.88%</u>	
\$ 168,318	
(168,318)	
<u>\$ -</u>	
\$ 1,430,059	
<u>11.77%</u>	

GUADALUPE UNION SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms – There were no changes in benefit terms since the previous valuation.

Changes of Assumptions – There were no changes of assumptions since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions – The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

GUADALUPE UNION SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

SUPPLEMENTARY INFORMATION

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through Santa Barbara County Special Education Local Plan Area:			
Special Education Cluster:			
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	\$ 200,807
Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	11,408
Preschool Local Entitlement, Part B, Section 611 (AGE 3-4-5)	84.027A	13682	48,581
Total Special Education Cluster			<u>260,796</u>
Title I, Part A - Basic Grants Low Income and Neglected	84.010	14329	281,039
Title I, Part C - Migrant Education of Children Action, Minor Performance Problems	84.011	14326	13,706
Title II, Part A - Supporting Effective Instruction	84.367	14341	39,048
English Language Acquisition Grants			
Title III - Limited English Proficient (LEP) Student Program	84.365	14346	66,944
Title III - Immigrant Education Program	84.365	15146	5,110
Total English Language Acquisition Grants			<u>72,054</u>
Total U.S. Department of Education			<u>666,643</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through California Department of Education (CDE):			
Child Nutrition Cluster:			
Especially Needy Breakfast	10.553	13526	405,892
National School Lunch Program	10.555	13524	633,371
Meal Supplement	10.555	13396	20,358
Food Distribution	10.555	13524	55,437
Total Child Nutrition Cluster			<u>1,115,058</u>
Fresh Fruit and Vegetable Program	10.582	14968	43,756
Total U.S. Department of Agriculture			<u>1,158,814</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through California Department of Health Services:			
Medi-Cal Billing Option	93.778	10013	54,432
Medi-Cal Administrative Activities	93.778	10060	116,318
Total U.S. Department of Health and Human Services			<u>170,750</u>
Total Federal Programs			<u>\$ 1,996,207</u>

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2018

ORGANIZATION

The Guadalupe Union School District was established in September 1904 and consists of an area comprising approximately two and a half square miles. The District operates one elementary school and one middle school. There were no boundary changes during the year.

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Diana Arriola	President	2018
MaryLou Sabedra-Cuello	Vice-President	2018
Sheila Marie Costa Cepeda	Clerk	2018
David Hosking	Member	2020
Jose Pereyra	Member	2020

ADMINISTRATION

Ed Cora	Superintendent (Separated as of June 30, 2018)
Dr. Emilio Handall	Superintendent
Gloria Grijalva	Chief Business Official

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2018

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	545.78	545.84
Fourth through sixth	432.10	431.92
Seventh and eighth	269.03	268.89
Total Regular ADA	<u>1,246.91</u>	<u>1,246.65</u>

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2018

Grade Level	1986-87	2017-18	Number of Days		Status
	Minutes Requirement	Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	49,095	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		56,850	180	N/A	Complied
Grade 2		56,850	180	N/A	Complied
Grade 3		56,850	180	N/A	Complied
Grades 4 - 6	54,000				
Grade 4		56,850	180	N/A	Complied
Grade 5		56,850	180	N/A	Complied
Grade 6		59,002	180	N/A	Complied
Grades 7 - 8	54,000				
Grade 7		59,002	180	N/A	Complied
Grade 8		59,002	180	N/A	Complied

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2018

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>General Fund</u>
FUND BALANCE	
Balance, June 30, 2018, Unaudited Actuals	\$ 2,182,693
Increase in:	
Accounts payable	(66,907)
Decrease in:	
Local Control Funding Formula	
Accounts receivable	(67,576)
Balance, June 30, 2018, Audited Financial Statements	<u>\$ 2,048,210</u>

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2018

	(Budget) 2019 ¹	2018	2017	2016
GENERAL FUND				
Revenues	\$ 16,484,858	\$ 15,830,156	\$ 14,440,224	\$ 14,068,911
Expenditures	16,296,121	15,307,024	15,055,112	13,436,951
Other uses and transfers out	60,000	-	60,000	156,895
Total Expenditures and Other Uses	16,356,121	15,307,024	15,115,112	13,593,846
INCREASE (DECREASE) IN FUND BALANCE	\$ 128,737	\$ 523,132	\$ (674,888)	\$ 475,065
ENDING FUND BALANCE	\$ 2,176,947	\$ 2,048,210	\$ 1,525,078	\$ 1,923,439
AVAILABLE RESERVES ²	\$ 553,667	\$ 464,462	\$ 810,897	\$ 1,091,805
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	3.39%	3.03%	5.36%	8.03%
LONG-TERM OBLIGATIONS ³	N/A	\$ 7,251,505	\$ 3,859,116	\$ 639,247
K-12 AVERAGE DAILY ATTENDANCE AT P-2	1,246	1,246	1,215	1,219

The General Fund balance has increased by \$124,771 over the past two years. The fiscal year 2018-2019 budget projects a further increase of \$128,737 (6.29 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating surplus during the 2018-2019 fiscal year. Total long-term obligations have increased by \$6,612,258 over the past two years.

Average daily attendance has increased by 27 over the past two years. No additional growth or decline of ADA is anticipated during fiscal year 2018-2019.

¹ Budget 2019 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ Long-term obligations have been restated due to the implementation of GASB Statement No. 75.

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2018

	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Units	Total Non-Major Governmental Funds
ASSETS						
Deposits and investments	\$ 18,821	\$ 199,703	\$ 621,044	\$ 201,691	\$ -	\$ 1,041,259
Receivables	76	50,339	2,399	860	-	53,674
Due from other funds	37,060	-	-	-	-	37,060
Stores inventories	-	8,787	-	-	-	8,787
Total Assets	<u>\$ 55,957</u>	<u>\$ 258,829</u>	<u>\$ 623,443</u>	<u>\$ 202,551</u>	<u>\$ -</u>	<u>\$ 1,140,780</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ 14,788	\$ -	\$ -	\$ -	\$ 14,788
Due to other funds	20,000	60,000	-	-	-	80,000
Total Liabilities	<u>20,000</u>	<u>74,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,788</u>
Fund Balances:						
Nonspendable	-	8,787	-	-	-	8,787
Restricted	35,957	175,254	623,443	202,551	-	1,037,205
Total Fund Balances	<u>35,957</u>	<u>184,041</u>	<u>623,443</u>	<u>202,551</u>	<u>-</u>	<u>1,045,992</u>
Total Liabilities and Fund Balances	<u>\$ 55,957</u>	<u>\$ 258,829</u>	<u>\$ 623,443</u>	<u>\$ 202,551</u>	<u>\$ -</u>	<u>\$ 1,140,780</u>

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018

	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Units	Total Non-Major Governmental Funds
REVENUES						
Federal sources	\$ -	\$ 1,158,814	\$ -	\$ -	\$ -	\$ 1,158,814
Other State sources	10,634	96,588	-	3,296	-	110,518
Other local sources	123	17,548	421,945	268,362	27	708,005
Total Revenues	10,757	1,272,950	421,945	271,658	27	1,977,337
EXPENDITURES						
Current						
Instruction	17,187	-	-	-	-	17,187
Instruction-related activities:						
Pupil services:						
Food services	-	1,209,865	-	-	-	1,209,865
Administration:						
Plant services	-	61,381	-	-	-	61,381
Facility acquisition and construction	-	-	130,800	-	-	130,800
Debt service						
Interest and other	-	-	-	109,030	200,522	309,552
Total Expenditures	17,187	1,271,246	130,800	109,030	200,522	1,728,785
Excess (Deficiency) of						
Revenues Over Expenditures	(6,430)	1,704	291,145	162,628	(200,495)	248,552
Other Financing Sources						
Other sources	-	-	-	-	209,216	209,216
Transfers out	-	-	-	-	(8,721)	(8,721)
Net Financing Sources	-	-	-	-	200,495	200,495
NET CHANGE IN FUND BALANCES	(6,430)	1,704	291,145	162,628	-	449,047
Fund Balance - Beginning	42,387	182,337	332,298	39,923	-	596,945
Fund Balance - Ending	\$ 35,957	\$ 184,041	\$ 623,443	\$ 202,551	\$ -	\$ 1,045,992

See accompanying note to supplementary information.

GUADALUPE UNION SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist primarily of Medi-Cal Administrative Activities funds and Medi-Cal Billing Option funds that, in the previous period, were recorded as revenues, but were unspent. These unspent balances have been expended in the current period.

Description	CFDA Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 1,928,610
Medi-Cal Administrative Activities	93.778	50,106
Medi-Cal Billing Option	93.778	17,491
Total Schedule of Expenditures of Federal Awards		<u>\$ 1,996,207</u>

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

GUADALUPE UNION SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

INDEPENDENT AUDITOR'S REPORTS



VAVRINEK, TRINE, DAY & CO., LLP
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board
Guadalupe Union School District
Guadalupe, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe Union School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Guadalupe Union School District's basic financial statements, and have issued our report thereon dated December 4, 2018.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 15 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Guadalupe Union School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Guadalupe Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Guadalupe Union School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Guadalupe Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Vavrinek, Trine, Day & Co., LLP". The signature is written in a cursive, slightly slanted style.

Rancho Cucamonga, California
December 4, 2018



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board
Guadalupe Union School District
Guadalupe, California

Report on Compliance for Each Major Federal Program

We have audited Guadalupe Union School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Guadalupe Union School District's major Federal programs for the year ended June 30, 2018. Guadalupe Union School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Guadalupe Union School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Guadalupe Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Guadalupe Union School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Guadalupe Union School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Guadalupe Union School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Guadalupe Union School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Guadalupe Union School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018



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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board
Guadalupe Union School District
Guadalupe, California

Report on State Compliance

We have audited Guadalupe Union School District's (the District) compliance with the types of compliance requirements as identified in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Guadalupe Union School District's State government programs as noted below for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Guadalupe Union School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Guadalupe Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Guadalupe Union School District's compliance with those requirements.

Basis for Qualified Opinion on Proper Expenditure of Education Protection Account Funds

As described in the accompanying schedule of findings and questioned costs, Guadalupe Union School District did not comply with requirements regarding Proper Expenditure of Education Protection Account Funds, as identified in finding 2018-001. Compliance with such requirements is necessary, in our opinion, for Guadalupe Union School District to comply with the requirements applicable to that program.

Qualified Opinion on Proper Expenditure of Education Protection Account Funds

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Guadalupe Union School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2018.

Unmodified Opinion on Each of the Other Programs

In our opinion, Guadalupe Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2018, except as described in the Schedule of State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Guadalupe Union School District's compliance with the State laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below

	Procedures Performed
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below

CHARTER SCHOOLS

Attendance	No, see below
Mode of Instruction	No, see below
Non Classroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Non Classroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

The District does not offer an Independent Study Program; therefore, we did not perform procedures related to the Independent Study Program.

The District does not offer a Continuation Education Program; therefore, we did not perform procedures related to the Continuation Education Program.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have a Middle or Early College High School Program; therefore, we did not perform procedures related to the Middle or Early College High School Program.

The District does not offer a Transportation Maintenance Program; therefore, we did not perform any procedures related to the Transportation Maintenance of Effort

The District does not offer an Apprenticeship Program; therefore, we did not perform any procedures for the Apprenticeship Program.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform any procedures related to the Before School Education and Safety Program.

The District does not have an Independent Study-Course Based Program; therefore, we did not perform procedures related to the Independent Study-Course Based Program.

The District does not have any Charter Schools; therefore, we did not perform any procedures for Charter School Programs.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

GUADALUPE UNION SCHOOL DISTRICT

SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2018

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>

Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>
--	-----------

Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553, 10.555</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Qualified</u>
Unmodified for all programs except for the following program which was qualified:	

<u>Name of Program</u>
<u>Proper Expenditure of Education</u>
<u>Protection Account Funds</u>

GUADALUPE UNION SCHOOL DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

GUADALUPE UNION SCHOOL DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

GUADALUPE UNION SCHOOL DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

The following finding represents instances of noncompliance and questioned costs related to State program law and regulations. The finding has been coded as follows:

	<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
	40000	State Compliance
2018-001	40000	
Criteria		
According to the California Department of Education's guide on use of Education Protection Act (EPA) funds and Article XIII, Section 36(e) of the California Constitution, a district shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs.		
Condition		
During the 2017-2018 fiscal year, the District charged expenditures to general administration, which is not allowable under the California Department of Education's guide on use of Education Protection Act (EPA) funds and Article XIII, Section 36(e) of the California Constitution.		
Questioned Costs		
Under the provisions of the program, there are no questioned costs associated with this condition. However, there was \$12,370 charged to centralized data processing that does not comply with the regulatory requirements.		
Context		
The condition identified resulted from our review of the expenditure detail report resource 1400 from July 1, 2017 through June 30, 2018. The auditor noted \$12,370 was charged to function 7700 centralized data processing.		
Effect		
As a result of the condition identified, the District was not compliant with California Department of Education's guide on use of Education Protection Act (EPA) funds and Article XIII, Section 36(e) of the California Constitution for the 2017-2018 fiscal year.		
Cause		
It appears that the condition identified has materialized as a result of misinformation regarding the requirements under California Department of Education's guide on use of Education Protection Act (EPA) funds and Article XIII, Section 36(e) of the California Constitution.		

GUADALUPE UNION SCHOOL DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2018

Recommendation

The District should not charge Education Protection Account funds to administrative salaries, administrative benefits, or any other administrative costs. These costs are often charged to function 2100, 2110, 2120, 2130, 2140, 2150, 2200, 2700, and 7100-7999 and should be avoided. The District should review the expenditure detail for resource 1400 on a reoccurring basis to ensure compliance with regulatory requirements.

Corrective Action Plan

The District reviews an expenditure detail of resource 1400 on a reoccurring basis to ensure the appropriate expenditures are being charged to the program.

GUADALUPE UNION SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2018

There were no audit findings reported in the prior year's schedule of financial statement findings.



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Governing Board
Guadalupe Union School District
Guadalupe, California

In planning and performing our audit of the financial statements of Guadalupe Union School District (the District) for the year ended June 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following item represents conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 4, 2018, on the government-wide financial statements of the District.

Benefit Reconciliation

Finding

It was noted that the benefits reconciliation is performed by the Accounting Technician II. Per inquiry and observation, benefit reconciliations are not being reviewed by an independent reviewer.

Recommendation

It is recommended that the benefits reconciliation be fully documented to ensure that reconciliations are being done correctly. Payments to benefit providers should be reconciled to District records and reviewed to ensure that overpayments do not occur.

We will review the status of the current year comment during our next audit engagement.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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To the Governing Board
Guadalupe Union School District
Guadalupe, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Guadalupe Union School District (the District) as of and for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 28, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of capital asset depreciation is based on the expected useful life for assets being capitalized and as described in Note 1 to the financial statements. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole. This information is disclosed in Note 5 to the financial statements.

Additionally, the estimate of the future costs of postemployment benefits provided to retirees is based upon current information about the District's employees, benefit plans, and health care rates. These factors are considered by the actuary in determining both the estimated liability and the current year required contribution to the plan. Management's estimate of the other post-employment benefits obligation liability is based on actuarial valuations performed. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Lastly, the estimate of the future costs of pension plan benefits provided to retirees is based upon employee members' final compensation, age and years of service credit, District contributions to the plans, and projected retirement pension benefit pay-outs. These factors are considered by the actuary in determining the estimated liability as well as deferred inflows and outflows of resources associated with the liability. Note 12 to the financial statements provides additional information about the actuarial methods and assumptions used, and the required supplementary information provides the schedule of progress toward funding this liability.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2018.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we applied certain limited procedures to the Budgetary Comparison Schedule, Schedule of Other Postemployment Benefits (OPEB) Funding Progress, Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District Contributions and the Management's Discussion and Analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the accompanying supplementary information, which accompany the financial statements, but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on this other information.

Restriction on Use

This information is intended solely for the use of the Governing Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

GUADALUPE UNION SCHOOL DISTRICT

**BUILDING FUND (MEASURE M)
FINANCIAL AND PERFORMANCE AUDITS**

JUNE 30, 2018

GUADALUPE UNION SCHOOL DISTRICT

**BUILDING FUND (MEASURE M)
FINANCIAL AUDIT**

JUNE 30, 2018

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**FINANCIAL AUDIT
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JUNE 30, 2018**

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens' Oversight Committee
Guadalupe Union School District
Guadalupe, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Guadalupe Union School District's (the District) Building Fund (Measure M), as of and for the year ended June 30, 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure M) of the Guadalupe Union School District at June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure M, and are not intended to present fairly the financial position and changes in financial position of Guadalupe Union School District in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Guadalupe Union Unified School District's basic financial statements. The accompanying supplementary information as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2018, on our consideration of the District's Building Fund (Measure M) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's Building Fund (Measure M) internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's Building Fund (Measure M) internal control over financial reporting and compliance.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**BALANCE SHEET
JUNE 30, 2018**

ASSETS

Deposits and investments	\$ 754,824
Accounts receivable	<u>2,696</u>
Total Assets	<u><u>\$ 757,520</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Due to other funds	<u>\$ 31,940</u>
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Fund Balance:

Restricted for capital projects	<u>725,580</u>
Total Liabilities and Fund Balance	<u><u>\$ 757,520</u></u>

The accompanying notes are an integral part of these financial statements.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES

Interest income	\$ 8,391
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EXPENDITURES

Current

Services and other operating expenditures

Contracted services	31,939
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Capital outlay	40,232
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Total Expenditures	72,171
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NET CHANGE IN FUND BALANCE	(63,780)
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FUND BALANCE - BEGINNING	789,360
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FUND BALANCE - ENDING	\$ 725,580
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The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE M)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Guadalupe Union School District's (the District) Building Fund (Measure M) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Guadalupe Union School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Guadalupe Union School District used to account for Measure M projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure M. These financial statements are not intended to present fairly the financial position and results of operations of the Guadalupe Union School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE M)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measure M)

As of June 30, 2018, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, were classified in the accompanying financial statements as follows:

Investments	<u><u>\$ 754,824</u></u>
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GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE M)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Reported Amount	Weighted Average Days to Maturity
Santa Barbara County Investment Pool	\$ 754,824	448

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE M)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the *California Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year end for each investment type.

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Fitch Rating June 30, 2018</u>	<u>Reported Amount</u>
Santa Barbara County Investment Pool	Not Required	AA/AAA	<u>\$ 754,824</u>

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Santa Barbara County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The District's fair value measurements are as follows at June 30, 2018:

<u>Investment Type</u>	<u>Reported Amount</u>	<u>Uncategorized</u>
Santa Barbara County Investment Pool	<u>\$ 754,824</u>	<u>\$ 754,824</u>

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018, consisted of the following:

Interest	<u>\$ 2,696</u>
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NOTE 5 - FUND BALANCES

Fund balances at June 30, 2018, consist of the following:

Restricted for capital projects	<u>\$ 725,580</u>
---------------------------------	-------------------

NOTE 6 - INTERFUND RECEIVABLE (DUE FROM OTHER FUNDS)

Interfund receivable balance at June 30, 2018, was as follows:

The balance of \$31,940 is due to the Special Reserve Fund for Capital Outlay Projects from the Building Fund for reimbursement of expenses.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2018.

SUPPLEMENTARY INFORMATION

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**SCHEDULE OF LONG-TERM OBLIGATIONS
JUNE 30, 2018**

General Obligation Bonds

The general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Redeemed	Bonds Outstanding June 30, 2018
				Outstanding July 1, 2017	Issued		
3/16/2017	8/1/2037	2.00%-5.00%	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ 800,000

2016 Series A-1

In March 2017, the District issued \$800,000 in 2016 Series A-1 general obligation bonds. Proceeds from the bonds will be used to finance the acquisition, construction, and modernization of property and school facilities. At June 30, 2018, the principal balance outstanding was \$800,000.

The bonds mature through 2038 as follows:

Fiscal Year	Principal	Interest	Total
2019	\$ 75,000	\$ 38,972	\$ 113,972
2020	100,000	30,450	130,450
2021	115,000	27,225	142,225
2022	-	25,500	25,500
2023	-	25,500	25,500
2024-2028	-	127,500	127,500
2029-2033	165,000	115,625	280,625
2034-2038	345,000	45,875	390,875
Total	\$ 800,000	\$ 436,647	\$ 1,236,647

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED
BUILDING FUND
JUNE 30, 2018**

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2018.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Long-Term Obligations

This schedule provides a debt repayment schedule associated with the bond proceeds received through issuance of Building Fund (Measure M) obligations.

Reconciliation of Annual Financial Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of the Building Fund (Measure M) reported on the Unaudited Actual Financial Report to the audited financial statements.

INDEPENDENT AUDITOR'S REPORT



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board and
Citizens' Oversight Committee
Guadalupe Union School District
Guadalupe, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the Guadalupe Union School District (the District) Building Fund (Measure M), as of and for the year ended June 30, 2018, and the related notes of the financial statements, and have issued our report thereon dated December 4, 2018.

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure M, and are not intended to present fairly the financial position and changes in financial position of Guadalupe Union School District in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Guadalupe Union School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Guadalupe Union School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Guadalupe Union School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

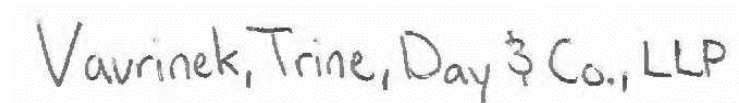
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Guadalupe Union School District's Building Fund (Measure M) financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink that reads "Vavrinek, Trine, Day & Co., LLP". The signature is written in a cursive, slightly slanted style.

Rancho Cucamonga, California
December 4, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2018**

None reported.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

None reported.

GUADALUPE UNION SCHOOL DISTRICT

**BUILDING FUND (MEASURE M)
PERFORMANCE AUDIT**

JUNE 30, 2018

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**PERFORMANCE AUDIT
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JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens' Oversight Committee
Guadalupe Union School District
Guadalupe, California

We were engaged to conduct a performance audit of the Guadalupe Union School District (the District) Building Fund (Measure M) for the year ended June 30, 2018.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended Building Fund (Measure M) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE M)

JUNE 30, 2018

AUTHORITY FOR ISSUANCE

The general obligation bonds associated with Measure M were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County on March 8, 2017 (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of Education of the District on January 18, 2017.

The District received authorization from an election held on November 8, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$800,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the Measure M Authorization). The bonds represent the first series of the authorized bonds to be issued under the Measure M Authorization.

PURPOSE OF ISSUANCE

"To improve the quality of education with funding that cannot be taken by the state; repair or replace leaky roofs; upgrade inadequate electrical systems; replace deteriorating plumbing systems; construct a new gymnasium for school and community use; and make health, safety and handicapped accessibility improvements."

AUTHORITY FOR THE AUDIT

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in Education Code sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE M)

JUNE 30, 2018

5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure M.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure M and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2017 to June 30, 2018. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the period July 1, 2017 through June 30, 2018, for the Building Fund (Measure M). Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure M as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2017 and ending June 30, 2018, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included four transactions totaling \$65,343. This represents 91 percent of the total expenditures of \$72,171.
3. Based on our testing, we verified that funds from the Building Fund (Measure M) were expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Guadalupe Union School District has properly accounted for the expenditures held in the Building Fund (Measure M) and that such expenditures were made for authorized Bond projects.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018**

None reported.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE M)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

None reported.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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To the Guadalupe Union School District
Governing Board and Citizens' Oversight Committee
Guadalupe, California

We have audited the financial statements of the Building Fund (Measure M) of Guadalupe Union School District for the period ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Guadalupe Union School District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the Building Fund financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements of the financial statements.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2018.

Management Consultations With Other Independent Accountant

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Guadalupe Union School District Citizens' Oversight Committee and management of Guadalupe Union School District and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

GUADALUPE UNION SCHOOL DISTRICT

**BUILDING FUND (MEASURE N)
FINANCIAL AND PERFORMANCE AUDITS**

JUNE 30, 2018

GUADALUPE UNION SCHOOL DISTRICT

**BUILDING FUND (MEASURE N)
FINANCIAL AUDIT**

JUNE 30, 2018

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**FINANCIAL AUDIT
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JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens' Oversight Committee
Guadalupe Union School District
Guadalupe, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Guadalupe Union School District's (the District) Building Fund (Measure N), as of and for the year ended June 30, 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure N) of the Guadalupe Union School District at June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure N, and are not intended to present fairly the financial position and changes in financial position of Guadalupe Union School District in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Guadalupe Union Unified School District's basic financial statements. The accompanying supplementary information as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2018, on our consideration of the District's Building Fund (Measure N) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's Building Funds (Measure N) internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's Building Fund (Measure N) internal control over financial reporting and compliance.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**BALANCE SHEET
JUNE 30, 2018**

ASSETS

Deposits and investments	\$ 780,730
Accounts receivable	<u>2,210</u>
Total Assets	<u><u>\$ 782,940</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	<u>\$ 701,510</u>
------------------	-------------------

Fund Balance:

Restricted for capital projects	<u>81,430</u>
Total Liabilities and Fund Balance	<u><u>\$ 782,940</u></u>

The accompanying notes are an integral part of these financial statements.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES

Interest income	<u>\$ 10,768</u>
-----------------	------------------

EXPENDITURES

Current

Services and other operating expenditures

Noncapitalized equipment	48,971
--------------------------	--------

Contracted services	3,045,537
---------------------	-----------

Capital outlay

Land	47,883
------	--------

Land improvements	38,494
-------------------	--------

Building and improvements to buildings	117,600
--	---------

Equipment	182,586
-----------	---------

Debt Service

Interest	4,524
----------	-------

Principal	<u>62,725</u>
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Total Expenditures	<u><u>3,548,320</u></u>
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DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(3,537,552)</u>
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Other Financing Sources:

Transfers in	<u>2,249,341</u>
--------------	------------------

NET CHANGE IN FUND BALANCE	(1,288,211)
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FUND BALANCE - BEGINNING	<u>1,369,641</u>
---------------------------------	------------------

FUND BALANCE - ENDING	<u><u>\$ 81,430</u></u>
------------------------------	-------------------------

The accompanying notes are an integral part of these financial statements.

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Guadalupe Union School District's (the District) Building Fund (Measure N) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Guadalupe Union School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Guadalupe Union School District used to account for Measure N projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure N. These financial statements are not intended to present fairly the financial position and results of operations of the Guadalupe Union School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measure N)

As of June 30, 2018, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, were classified in the accompanying financial statements as follows:

Investments	<u>\$ 780,730</u>
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GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Reported Amount	Weighted Average Days to Maturity
Santa Barbara County Investment Pool	\$ 780,730	448

GUADALUPE UNION SCHOOL DISTRICT

BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the *California Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year end for each investment type.

Investment Type	Minimum Legal Rating	Fitch Rating June 30, 2018	Reported Amount
Santa Barbara County Investment Pool	Not Required	AA/AAA	\$ 780,730

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Santa Barbara County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

Investment Type	Reported Amount	Uncategorized
Santa Barbara County Investment Pool	\$ 780,730	\$ 780,730

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018, consisted of the following:

Interest	<u>\$ 2,210</u>
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NOTE 5 - OPERATING TRANSFERS

Interfund transfers for the year ended June 30, 2018, consisted of the following:

The Capital Project Fund for Blended Component Units transferred to the Building Fund for debt service payments.	<u>\$ 2,249,341</u>
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NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consisted of the following:

Construction	<u>\$ 701,510</u>
--------------	-------------------

NOTE 7 - FUND BALANCES

Fund balances at June 30, 2018, consist of the following:

Restricted for capital projects	<u>\$ 81,430</u>
---------------------------------	------------------

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2018.

SUPPLEMENTARY INFORMATION

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SCHEDULE OF LONG-TERM OBLIGATIONS
JUNE 30, 2018**

General Obligation Bonds

The general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Bonds		Issued	Redeemed	Bonds
			Original Issue	Outstanding July 1, 2017			Outstanding June 30, 2018
3/16/2017	8/1/2042	2.00%-5.00%	<u>\$ 1,975,000</u>	<u>\$ 1,975,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,975,000</u>

2016 Series A-2

In March 2017, the District issued \$1,975,000 in 2016 Series A-2 general obligation bonds. Proceeds from the bonds will be used to finance the acquisition, construction, and modernization of property and school facilities. At June 30, 2018, the principal balance outstanding was \$1,975,000.

The bonds mature through 2043 as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 15,000	\$ 108,098	\$ 123,098
2020	35,000	90,506	125,506
2021	-	90,156	90,156
2022	-	90,156	90,156
2023	-	90,156	90,156
2024-2028	-	450,781	450,781
2029-2033	260,000	438,632	698,632
2034-2038	655,000	-	655,000
2039-2043	1,010,000	134,500	1,144,500
Total	<u>\$ 1,975,000</u>	<u>\$ 1,492,985</u>	<u>\$ 3,467,985</u>

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED
BUILDING FUND
JUNE 30, 2018**

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2018.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Long-Term Obligations

This schedule provides a debt repayment schedule associated with the bond proceeds received through issuance of Building Fund (Measure N) obligations.

Reconciliation of Annual Financial Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of the Building Fund (Measure N) reported on the Unaudited Actual Financial Report to the audited financial statements.

INDEPENDENT AUDITOR'S REPORT



VAVRINEK, TRINE, DAY & CO., LLP
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board and
Citizens' Oversight Committee
Guadalupe Union School District
Guadalupe, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the Guadalupe Union School District (the District) Building Fund (Measure N), as of and for the year ended June 30, 2018, and the related notes of the financial statements, and have issued our report thereon dated December 4, 2018.

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure N, and are not intended to present fairly the financial position and changes in financial position of Guadalupe Union School District in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Guadalupe Union School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Guadalupe Union School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Guadalupe Union School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be, significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Guadalupe Union School District's Building Fund (Measure N) financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2018**

None reported.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

None reported.

GUADALUPE UNION SCHOOL DISTRICT

**BUILDING FUND (MEASURE N)
PERFORMANCE AUDIT**

JUNE 30, 2018

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**PERFORMANCE AUDIT
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JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens' Oversight Committee
Guadalupe Union School District
Guadalupe, California

We were engaged to conduct a performance audit of the Guadalupe Union School District (the District) Building Fund (Measure N) for the year ended June 30, 2018.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended Building Fund (Measure N) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE N)

JUNE 30, 2018

AUTHORITY FOR ISSUANCE

The general obligation bonds associated with Measure M were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County on March 8, 2017 (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of Education of the District on January 18, 2017.

The District received authorization from an election held on November 8, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$5,650,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the Measure N Authorization). The bonds represent the first series of the authorized bonds to be issued under the Measure N Authorization.

PURPOSE OF ISSUANCE

"To improve the quality of education with funding that cannot be taken by the state; modernize, upgrade, and renovate outdated classrooms, restrooms and school facilities; construct new classrooms to reduce student overcrowding and replace temporary portable classrooms and improve student access to computers and modern technology."

AUTHORITY FOR THE AUDIT

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in Education Code sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.

GUADALUPE UNION SCHOOL DISTRICT BUILDING FUND (MEASURE N)

JUNE 30, 2018

4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

OBJECTIVES OF THE AUDIT

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure N.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure N and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2017 to June 30, 2018. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the period July 1, 2017 through June 30, 2018, for the Building Fund (Measure N). Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure N as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2017 and ending June 30, 2018, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included 13 transactions totaling \$3,246,954. This represents 92 percent of the total expenditures of \$3,548,320.
3. Based on our testing, we verified that funds from the Building Fund (Measure N) were expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

JUNE 30, 2018

CONCLUSION

The results of our tests indicated that, in all significant respects, the Guadalupe Union School District has properly accounted for the expenditures held in the Building Fund (Measure N) and that such expenditures were made for authorized Bond projects.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018**

None reported.

**GUADALUPE UNION SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

None reported.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

VALUE THE *difference*

To the Guadalupe Union School District
Governing Board and Citizens' Oversight Committee
Guadalupe, California

We have audited the financial statements of the Building Fund (Measure N) of Guadalupe Union School District for the period ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Guadalupe Union School District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the Building Fund financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements of the financial statements.



VAVRINEK, TRINE, DAY & CO., LLP

VALUE THE *difference*

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2018.

Management Consultations With Other Independent Accountant

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Guadalupe Union School District Citizens' Oversight Committee and management of Guadalupe Union School District and is not intended to be and should not be used by anyone other than these specified parties.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
December 4, 2018



Guadalupe Union School District

2018-2019 Fiscal Year

First Interim Budget Report

December 12, 2018

Superintendent
Dr. Emilio Handall

Chief Business Official
Gloria Grijalva

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 12, 2018

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Gloria Grijalva

Telephone: 805-343-1178

Title: Chief Business Official

E-mail: ggrijalva@gusdbobcats.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,246.91	1,246.91	1,246.91	1,246.91	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,246.91	1,246.91	1,246.91	1,246.91	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,246.91	1,246.91	1,246.91	1,246.91	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,528,166.00	13,528,166.00	3,203,887.35	13,489,358.00	(38,808.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	615,985.90	615,985.90	32,789.67	459,488.50	(156,497.40)	-25.4%
4) Other Local Revenue		8600-8799	76,600.00	76,600.00	61,925.40	76,600.00	0.00	0.0%
5) TOTAL, REVENUES			14,220,751.90	14,220,751.90	3,298,602.42	14,025,446.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,174,164.29	6,174,164.29	1,288,552.76	5,948,659.69	225,504.60	3.7%
2) Classified Salaries		2000-2999	1,644,140.55	1,644,140.55	428,080.74	1,483,289.39	160,851.16	9.8%
3) Employee Benefits		3000-3999	2,601,450.76	2,601,450.76	672,800.44	2,373,493.91	227,956.85	8.8%
4) Books and Supplies		4000-4999	802,579.18	802,579.18	160,515.55	757,213.94	45,365.24	5.7%
5) Services and Other Operating Expenditures		5000-5999	1,130,901.77	1,130,901.77	327,897.29	1,590,125.88	(459,224.11)	-40.6%
6) Capital Outlay		6000-6999	33,963.00	33,963.00	8,500.00	33,963.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,632.55	17,632.55	38,788.51	125,234.53	(107,601.98)	-610.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(103,472.31)	(103,472.31)	0.00	(99,896.12)	(3,576.19)	3.5%
9) TOTAL, EXPENDITURES			12,301,359.79	12,301,359.79	2,925,135.29	12,212,084.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,919,392.11	1,919,392.11	373,467.13	1,813,362.28		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,697,720.78)	(1,697,720.78)	0.00	(1,648,884.68)	48,836.10	-2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,757,720.78)	(1,757,720.78)	0.00	(1,708,884.68)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,671.33	161,671.33	373,467.13	104,477.60		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,350,098.97	536,298.86		1,350,098.97	813,800.11	151.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,350,098.97	536,298.86		1,350,098.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,350,098.97	536,298.86		1,350,098.97		
2) Ending Balance, June 30 (E + F1e)			1,511,770.30	697,970.19		1,454,576.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	957,996.87	18,864.75		775,471.13		
tbd	0000	9780	738,146.41					
Curriculum & Instruction	1100	9780	219,850.46					
Curriculum	1100	9780		18,864.75				
School Bus	0000	9780				125,390.39		
Towards Board policy of 10%	0000	9780				169,776.36		
LCAP identified services and supplies	0000	9780				99,453.66		
C & I	1100	9780				118,324.40		
Per EPA board approved plan	1400	9780				262,526.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	555,213.00	679,105.44		679,105.44		
Unassigned/Unappropriated Amount		9790	(1,439.57)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,057,146.00	10,057,146.00	2,765,548.00	9,809,972.00	(247,174.00)	-2.5%
Education Protection Account State Aid - Current Year		8012	1,514,020.00	1,514,020.00	444,386.00	1,634,559.00	120,539.00	8.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,802.00	6,802.00	0.00	7,051.00	249.00	3.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	814,696.00	814,696.00	0.00	898,777.00	84,081.00	10.3%
Unsecured Roll Taxes		8042	1,031.00	1,031.00	(6,046.65)	1,689.00	658.00	63.8%
Prior Years' Taxes		8043	(2.00)	(2.00)	0.00	(4,927.00)	(4,925.00)	246250.0%
Supplemental Taxes		8044	110,702.00	110,702.00	0.00	153,717.00	43,015.00	38.9%
Education Revenue Augmentation Fund (ERAF)		8045	701,464.00	701,464.00	0.00	702,971.00	1,507.00	0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	322,307.00	322,307.00	0.00	285,549.00	(36,758.00)	-11.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,528,166.00	13,528,166.00	3,203,887.35	13,489,358.00	(38,808.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,528,166.00	13,528,166.00	3,203,887.35	13,489,358.00	(38,808.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	428,937.04	428,937.04	0.00	267,142.80	(161,794.24)	-37.7%
Lottery - Unrestricted and Instructional Materials		8560	182,048.86	182,048.86	29,234.67	187,345.70	5,296.84	2.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,000.00	5,000.00	3,555.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			615,985.90	615,985.90	32,789.67	459,488.50	(156,497.40)	-25.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	800.00	800.00	0.00	800.00	0.00	0.0%
Interest		8660	10,800.00	10,800.00	14,913.75	10,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	65,000.00	65,000.00	47,011.65	65,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,600.00	76,600.00	61,925.40	76,600.00	0.00	0.0%
TOTAL, REVENUES			14,220,751.90	14,220,751.90	3,298,602.42	14,025,446.50	(195,305.40)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,027,519.54	5,027,519.54	960,242.74	4,854,001.51	173,518.03	3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	761,693.89	761,693.89	246,308.28	793,032.38	(31,338.49)	-4.1%
Other Certificated Salaries		1900	384,950.86	384,950.86	82,001.74	301,625.80	83,325.06	21.6%
TOTAL, CERTIFICATED SALARIES			6,174,164.29	6,174,164.29	1,288,552.76	5,948,659.69	225,504.60	3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	65,680.40	65,680.40	22,665.97	135,374.57	(69,694.17)	-106.1%
Classified Support Salaries		2200	809,312.87	809,312.87	226,914.32	774,314.80	34,998.07	4.3%
Classified Supervisors' and Administrators' Salaries		2300	173,566.32	173,566.32	36,336.00	114,008.00	59,558.32	34.3%
Clerical, Technical and Office Salaries		2400	431,825.47	431,825.47	114,230.76	330,232.56	101,592.91	23.5%
Other Classified Salaries		2900	163,755.49	163,755.49	27,933.69	129,359.46	34,396.03	21.0%
TOTAL, CLASSIFIED SALARIES			1,644,140.55	1,644,140.55	428,080.74	1,483,289.39	160,851.16	9.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,005,154.47	1,005,154.47	206,377.49	967,808.22	37,346.25	3.7%
PERS		3201-3202	268,298.89	268,298.89	68,968.69	240,424.37	27,874.52	10.4%
OASDI/Medicare/Alternative		3301-3302	244,982.11	244,982.11	50,663.79	194,725.44	50,256.67	20.5%
Health and Welfare Benefits		3401-3402	690,866.70	690,866.70	148,913.35	748,090.38	(57,223.68)	-8.3%
Unemployment Insurance		3501-3502	3,856.41	3,856.41	846.81	3,659.58	196.83	5.1%
Workers' Compensation		3601-3602	93,830.34	93,830.34	20,611.29	89,046.80	4,783.54	5.1%
OPEB, Allocated		3701-3702	6,400.00	6,400.00	(7,137.20)	0.00	6,400.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	288,061.84	288,061.84	183,556.22	129,739.12	158,322.72	55.0%
TOTAL, EMPLOYEE BENEFITS			2,601,450.76	2,601,450.76	672,800.44	2,373,493.91	227,956.85	8.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	279,113.72	279,113.72	17,834.06	180,575.22	98,538.50	35.3%
Books and Other Reference Materials		4200	755.00	755.00	0.00	755.00	0.00	0.0%
Materials and Supplies		4300	345,167.46	345,167.46	92,411.22	383,340.72	(38,173.26)	-11.1%
Noncapitalized Equipment		4400	177,543.00	177,543.00	50,270.27	192,543.00	(15,000.00)	-8.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			802,579.18	802,579.18	160,515.55	757,213.94	45,365.24	5.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	44,980.85	44,980.85	17,705.32	77,971.07	(32,990.22)	-73.3%
Dues and Memberships		5300	29,230.00	29,230.00	22,033.00	29,230.00	0.00	0.0%
Insurance		5400-5450	63,454.15	63,454.15	65,504.47	63,454.15	0.00	0.0%
Operations and Housekeeping Services		5500	185,821.00	185,821.00	41,241.72	186,471.00	(650.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,018.00	90,018.00	9,870.79	90,018.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	641,016.21	641,016.21	144,027.69	1,066,900.10	(425,883.89)	-66.4%
Communications		5900	76,381.56	76,381.56	27,514.30	76,081.56	300.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,130,901.77	1,130,901.77	327,897.29	1,590,125.88	(459,224.11)	-40.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22,463.00	22,463.00	8,500.00	22,463.00	0.00	0.0%
Equipment Replacement		6500	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,963.00	33,963.00	8,500.00	33,963.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	944.82	944.82	1,686.04	7,105.39	(6,160.57)	-652.0%
Other Debt Service - Principal		7439	16,687.73	16,687.73	37,102.47	118,129.14	(101,441.41)	-607.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,632.55	17,632.55	38,788.51	125,234.53	(107,601.98)	-610.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(62,076.31)	(62,076.31)	0.00	(58,500.12)	(3,576.19)	5.8%
Transfers of Indirect Costs - Interfund		7350	(41,396.00)	(41,396.00)	0.00	(41,396.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(103,472.31)	(103,472.31)	0.00	(99,896.12)	(3,576.19)	3.5%
TOTAL, EXPENDITURES			12,301,359.79	12,301,359.79	2,925,135.29	12,212,084.22	89,275.57	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,697,720.78)	(1,697,720.78)	0.00	(1,648,884.68)	48,836.10	-2.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,697,720.78)	(1,697,720.78)	0.00	(1,648,884.68)	48,836.10	-2.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,757,720.78)	(1,757,720.78)	0.00	(1,708,884.68)	48,836.10	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	253,841.00	253,841.00	5,610.00	275,589.00	21,748.00	8.6%
2) Federal Revenue		8100-8299	698,224.00	698,224.00	49,623.02	666,130.00	(32,094.00)	-4.6%
3) Other State Revenue		8300-8599	1,099,658.28	1,099,658.28	67,420.20	1,090,338.70	(9,319.58)	-0.8%
4) Other Local Revenue		8600-8799	212,383.00	212,383.00	128,560.46	558,561.00	346,178.00	163.0%
5) TOTAL, REVENUES			2,264,106.28	2,264,106.28	251,213.68	2,590,618.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	926,106.25	926,106.25	227,357.62	997,778.80	(71,672.55)	-7.7%
2) Classified Salaries		2000-2999	735,931.52	735,931.52	172,279.38	640,044.45	95,887.07	13.0%
3) Employee Benefits		3000-3999	1,208,317.07	1,208,317.07	138,343.00	1,217,080.03	(8,762.96)	-0.7%
4) Books and Supplies		4000-4999	302,466.48	302,466.48	37,849.90	339,713.35	(37,246.87)	-12.3%
5) Services and Other Operating Expenditures		5000-5999	620,874.57	620,874.57	146,783.04	1,036,695.70	(415,821.13)	-67.0%
6) Capital Outlay		6000-6999	139,000.00	139,000.00	2,050.00	183,100.00	(44,100.00)	-31.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	56,234.00	234,245.00	(234,245.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,076.31	62,076.31	0.00	58,500.12	3,576.19	5.8%
9) TOTAL, EXPENDITURES			3,994,772.20	3,994,772.20	780,896.94	4,707,157.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,730,665.92)	(1,730,665.92)	(529,683.26)	(2,116,538.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,697,720.78	1,697,720.78	0.00	1,648,884.68	(48,836.10)	-2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,697,720.78	1,697,720.78	0.00	1,648,884.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,945.14)	(32,945.14)	(529,683.26)	(467,654.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	797,255.24	545,993.16		797,255.24	251,262.08	46.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			797,255.24	545,993.16		797,255.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			797,255.24	545,993.16		797,255.24		
2) Ending Balance, June 30 (E + F1e)			764,310.10	513,048.02		329,601.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	764,310.10	513,048.02		329,601.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	253,841.00	253,841.00	5,610.00	275,589.00	21,748.00	8.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			253,841.00	253,841.00	5,610.00	275,589.00	21,748.00	8.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	200,409.00	200,409.00	0.00	201,556.00	1,147.00	0.6%
Special Education Discretionary Grants		8182	47,313.00	47,313.00	0.00	50,007.00	2,694.00	5.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	21,691.00	21,691.00	2,334.01	21,691.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	285,717.00	285,717.00	4,271.00	248,514.00	(37,203.00)	-13.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	38,539.00	38,539.00	229.00	35,122.00	(3,417.00)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	4,155.00	4,155.00	1,133.00	4,895.00	740.00	17.8%
Title III, Part A, English Learner Program	4203	8290	70,400.00	70,400.00	39,122.00	69,731.00	(669.00)	-1.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.00	4,614.00	4,614.00	New
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,000.00	30,000.00	2,534.01	30,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			698,224.00	698,224.00	49,623.02	666,130.00	(32,094.00)	-4.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	42,984.00	42,984.00	0.00	0.00	(42,984.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	59,851.68	59,851.68	31,429.20	65,757.10	5,905.42	9.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	206,715.60	206,715.60	0.00	206,715.60	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	118,427.00	118,427.00	0.00	118,427.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	671,680.00	671,680.00	35,991.00	699,439.00	27,759.00	4.1%
TOTAL, OTHER STATE REVENUE			1,099,658.28	1,099,658.28	67,420.20	1,090,338.70	(9,319.58)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	82,383.00	82,383.00	45,456.46	82,383.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	83,104.00	346,178.00	346,178.00	New
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,383.00	212,383.00	128,560.46	558,561.00	346,178.00	163.0%
TOTAL, REVENUES			2,264,106.28	2,264,106.28	251,213.68	2,590,618.70	326,512.42	14.4%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	834,479.17	834,479.17	182,831.06	870,794.80	(36,315.63)	-4.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	91,252.08	91,252.08	34,762.56	39,108.00	52,144.08	57.1%
Other Certificated Salaries		1900	375.00	375.00	9,764.00	87,876.00	(87,501.00)	-23333.6%
TOTAL, CERTIFICATED SALARIES			926,106.25	926,106.25	227,357.62	997,778.80	(71,672.55)	-7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	456,409.68	456,409.68	91,895.68	378,502.68	77,907.00	17.1%
Classified Support Salaries		2200	279,521.84	279,521.84	79,457.22	260,615.29	18,906.55	6.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	926.48	926.48	(926.48)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			735,931.52	735,931.52	172,279.38	640,044.45	95,887.07	13.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	776,045.98	776,045.98	36,993.59	783,369.69	(7,323.71)	-0.9%
PERS		3201-3202	129,264.43	129,264.43	30,178.73	112,012.82	17,251.61	13.3%
OASDI/Medicare/Alternative		3301-3302	72,970.84	72,970.84	15,884.57	60,580.01	12,390.83	17.0%
Health and Welfare Benefits		3401-3402	197,194.20	197,194.20	43,991.71	222,971.89	(25,777.69)	-13.1%
Unemployment Insurance		3501-3502	819.19	819.19	194.31	783.64	35.55	4.3%
Workers' Compensation		3601-3602	19,904.03	19,904.03	7,602.29	19,068.58	835.45	4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,118.40	12,118.40	3,497.80	18,293.40	(6,175.00)	-51.0%
TOTAL, EMPLOYEE BENEFITS			1,208,317.07	1,208,317.07	138,343.00	1,217,080.03	(8,762.96)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	60,644.88	60,644.88	26,857.78	53,537.48	7,107.40	11.7%
Books and Other Reference Materials		4200	49,392.00	49,392.00	9.00	49,392.00	0.00	0.0%
Materials and Supplies		4300	182,245.01	182,245.01	6,891.16	224,165.31	(41,920.30)	-23.0%
Noncapitalized Equipment		4400	10,184.59	10,184.59	4,091.96	12,618.56	(2,433.97)	-23.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			302,466.48	302,466.48	37,849.90	339,713.35	(37,246.87)	-12.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,249.03	35,249.03	4,128.02	39,965.65	(4,716.62)	-13.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,380.00	3,380.00	3,380.00	3,380.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	7.22	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,364.00	72,364.00	4,305.23	80,364.00	(8,000.00)	-11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	503,077.54	503,077.54	134,509.91	910,082.05	(407,004.51)	-80.9%
Communications		5900	6,804.00	6,804.00	452.66	2,904.00	3,900.00	57.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			620,874.57	620,874.57	146,783.04	1,036,695.70	(415,821.13)	-67.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	139,000.00	139,000.00	2,050.00	183,100.00	(44,100.00)	-31.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			139,000.00	139,000.00	2,050.00	183,100.00	(44,100.00)	-31.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	16,788.00	119,880.00	(119,880.00)	New
Payments to County Offices		7142	0.00	0.00	39,446.00	114,365.00	(114,365.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	56,234.00	234,245.00	(234,245.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	62,076.31	62,076.31	0.00	58,500.12	3,576.19	5.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,076.31	62,076.31	0.00	58,500.12	3,576.19	5.8%
TOTAL, EXPENDITURES			3,994,772.20	3,994,772.20	780,896.94	4,707,157.45	(712,385.25)	-17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,697,720.78	1,697,720.78	0.00	1,648,884.68	(48,836.10)	-2.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,697,720.78	1,697,720.78	0.00	1,648,884.68	(48,836.10)	-2.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,697,720.78	1,697,720.78	0.00	1,648,884.68	48,836.10	-2.9%

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,782,007.00	13,782,007.00	3,209,497.35	13,764,947.00	(17,060.00)	-0.1%
2) Federal Revenue		8100-8299	698,224.00	698,224.00	49,623.02	666,130.00	(32,094.00)	-4.6%
3) Other State Revenue		8300-8599	1,715,644.18	1,715,644.18	100,209.87	1,549,827.20	(165,816.98)	-9.7%
4) Other Local Revenue		8600-8799	288,983.00	288,983.00	190,485.86	635,161.00	346,178.00	119.8%
5) TOTAL, REVENUES			16,484,858.18	16,484,858.18	3,549,816.10	16,616,065.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,100,270.54	7,100,270.54	1,515,910.38	6,946,438.49	153,832.05	2.2%
2) Classified Salaries		2000-2999	2,380,072.07	2,380,072.07	600,360.12	2,123,333.84	256,738.23	10.8%
3) Employee Benefits		3000-3999	3,809,767.83	3,809,767.83	811,143.44	3,590,573.94	219,193.89	5.8%
4) Books and Supplies		4000-4999	1,105,045.66	1,105,045.66	198,365.45	1,096,927.29	8,118.37	0.7%
5) Services and Other Operating Expenditures		5000-5999	1,751,776.34	1,751,776.34	474,680.33	2,626,821.58	(875,045.24)	-50.0%
6) Capital Outlay		6000-6999	172,963.00	172,963.00	10,550.00	217,063.00	(44,100.00)	-25.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,632.55	17,632.55	95,022.51	359,479.53	(341,846.98)	-1938.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(41,396.00)	(41,396.00)	0.00	(41,396.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,296,131.99	16,296,131.99	3,706,032.23	16,919,241.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			188,726.19	188,726.19	(156,216.13)	(303,176.47)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,000.00)	(60,000.00)	0.00	(60,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			128,726.19	128,726.19	(156,216.13)	(363,176.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,147,354.21	1,082,292.02		2,147,354.21	1,065,062.19	98.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,147,354.21	1,082,292.02		2,147,354.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,147,354.21	1,082,292.02		2,147,354.21		
2) Ending Balance, June 30 (E + F1e)			2,276,080.40	1,211,018.21		1,784,177.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	764,310.10	513,048.02		329,601.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	957,996.87	18,864.75		775,471.13		
tbd	0000	9780	738,146.41					
Curriculum & Instruction	1100	9780	219,850.46					
Curriculum	1100	9780		18,864.75				
School Bus	0000	9780				125,390.39		
Towards Board policy of 10%	0000	9780				169,776.36		
LCAP identified services and supplies	0000	9780				99,453.66		
C & I	1100	9780				118,324.40		
Per EPA board approved plan	1400	9780				262,526.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	555,213.00	679,105.44		679,105.44		
Unassigned/Unappropriated Amount		9790	(1,439.57)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,057,146.00	10,057,146.00	2,765,548.00	9,809,972.00	(247,174.00)	-2.5%
Education Protection Account State Aid - Current Year		8012	1,514,020.00	1,514,020.00	444,386.00	1,634,559.00	120,539.00	8.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,802.00	6,802.00	0.00	7,051.00	249.00	3.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	814,696.00	814,696.00	0.00	898,777.00	84,081.00	10.3%
Unsecured Roll Taxes		8042	1,031.00	1,031.00	(6,046.65)	1,689.00	658.00	63.8%
Prior Years' Taxes		8043	(2.00)	(2.00)	0.00	(4,927.00)	(4,925.00)	246250.0%
Supplemental Taxes		8044	110,702.00	110,702.00	0.00	153,717.00	43,015.00	38.9%
Education Revenue Augmentation Fund (ERAF)		8045	701,464.00	701,464.00	0.00	702,971.00	1,507.00	0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	322,307.00	322,307.00	0.00	285,549.00	(36,758.00)	-11.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,528,166.00	13,528,166.00	3,203,887.35	13,489,358.00	(38,808.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	253,841.00	253,841.00	5,610.00	275,589.00	21,748.00	8.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,782,007.00	13,782,007.00	3,209,497.35	13,764,947.00	(17,060.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	200,409.00	200,409.00	0.00	201,556.00	1,147.00	0.6%
Special Education Discretionary Grants		8182	47,313.00	47,313.00	0.00	50,007.00	2,694.00	5.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	21,691.00	21,691.00	2,334.01	21,691.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	285,717.00	285,717.00	4,271.00	248,514.00	(37,203.00)	-13.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	38,539.00	38,539.00	229.00	35,122.00	(3,417.00)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	4,155.00	4,155.00	1,133.00	4,895.00	740.00	17.8%
Title III, Part A, English Learner Program	4203	8290	70,400.00	70,400.00	39,122.00	69,731.00	(669.00)	-1.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	4,614.00	4,614.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,000.00	30,000.00	2,534.01	30,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			698,224.00	698,224.00	49,623.02	666,130.00	(32,094.00)	-4.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	42,984.00	42,984.00	0.00	0.00	(42,984.00)	-100.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	428,937.04	428,937.04	0.00	267,142.80	(161,794.24)	-37.7%
Lottery - Unrestricted and Instructional Materials		8560	241,900.54	241,900.54	60,663.87	253,102.80	11,202.26	4.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	206,715.60	206,715.60	0.00	206,715.60	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	118,427.00	118,427.00	0.00	118,427.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	676,680.00	676,680.00	39,546.00	704,439.00	27,759.00	4.1%
TOTAL, OTHER STATE REVENUE			1,715,644.18	1,715,644.18	100,209.87	1,549,827.20	(165,816.98)	-9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	800.00	800.00	0.00	800.00	0.00	0.0%
Interest		8660	10,800.00	10,800.00	14,913.75	10,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	147,383.00	147,383.00	92,468.11	147,383.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	83,104.00	346,178.00	346,178.00	New
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			288,983.00	288,983.00	190,485.86	635,161.00	346,178.00	119.8%
TOTAL, REVENUES			16,484,858.18	16,484,858.18	3,549,816.10	16,616,065.20	131,207.02	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,861,998.71	5,861,998.71	1,143,073.80	5,724,796.31	137,202.40	2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	852,945.97	852,945.97	281,070.84	832,140.38	20,805.59	2.4%
Other Certificated Salaries		1900	385,325.86	385,325.86	91,765.74	389,501.80	(4,175.94)	-1.1%
TOTAL, CERTIFICATED SALARIES			7,100,270.54	7,100,270.54	1,515,910.38	6,946,438.49	153,832.05	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	522,090.08	522,090.08	114,561.65	513,877.25	8,212.83	1.6%
Classified Support Salaries		2200	1,088,834.71	1,088,834.71	306,371.54	1,034,930.09	53,904.62	5.0%
Classified Supervisors' and Administrators' Salaries		2300	173,566.32	173,566.32	36,336.00	114,008.00	59,558.32	34.3%
Clerical, Technical and Office Salaries		2400	431,825.47	431,825.47	115,157.24	331,159.04	100,666.43	23.3%
Other Classified Salaries		2900	163,755.49	163,755.49	27,933.69	129,359.46	34,396.03	21.0%
TOTAL, CLASSIFIED SALARIES			2,380,072.07	2,380,072.07	600,360.12	2,123,333.84	256,738.23	10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,781,200.45	1,781,200.45	243,371.08	1,751,177.91	30,022.54	1.7%
PERS		3201-3202	397,563.32	397,563.32	99,147.42	352,437.19	45,126.13	11.4%
OASDI/Medicare/Alternative		3301-3302	317,952.95	317,952.95	66,548.36	255,305.45	62,647.50	19.7%
Health and Welfare Benefits		3401-3402	888,060.90	888,060.90	192,905.06	971,062.27	(83,001.37)	-9.3%
Unemployment Insurance		3501-3502	4,675.60	4,675.60	1,041.12	4,443.22	232.38	5.0%
Workers' Compensation		3601-3602	113,734.37	113,734.37	28,213.58	108,115.38	5,618.99	4.9%
OPEB, Allocated		3701-3702	6,400.00	6,400.00	(7,137.20)	0.00	6,400.00	100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	300,180.24	300,180.24	187,054.02	148,032.52	152,147.72	50.7%
TOTAL, EMPLOYEE BENEFITS			3,809,767.83	3,809,767.83	811,143.44	3,590,573.94	219,193.89	5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	339,758.60	339,758.60	44,691.84	234,112.70	105,645.90	31.1%
Books and Other Reference Materials		4200	50,147.00	50,147.00	9.00	50,147.00	0.00	0.0%
Materials and Supplies		4300	527,412.47	527,412.47	99,302.38	607,506.03	(80,093.56)	-15.2%
Noncapitalized Equipment		4400	187,727.59	187,727.59	54,362.23	205,161.56	(17,433.97)	-9.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,105,045.66	1,105,045.66	198,365.45	1,096,927.29	8,118.37	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	80,229.88	80,229.88	21,833.34	117,936.72	(37,706.84)	-47.0%
Dues and Memberships		5300	29,230.00	29,230.00	22,033.00	29,230.00	0.00	0.0%
Insurance		5400-5450	66,834.15	66,834.15	68,884.47	66,834.15	0.00	0.0%
Operations and Housekeeping Services		5500	185,821.00	185,821.00	41,248.94	186,471.00	(650.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,382.00	162,382.00	14,176.02	170,382.00	(8,000.00)	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,144,093.75	1,144,093.75	278,537.60	1,976,982.15	(832,888.40)	-72.8%
Communications		5900	83,185.56	83,185.56	27,966.96	78,985.56	4,200.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,751,776.34	1,751,776.34	474,680.33	2,626,821.58	(875,045.24)	-50.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	139,000.00	139,000.00	2,050.00	183,100.00	(44,100.00)	-31.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22,463.00	22,463.00	8,500.00	22,463.00	0.00	0.0%
Equipment Replacement		6500	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,963.00	172,963.00	10,550.00	217,063.00	(44,100.00)	-25.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	16,788.00	119,880.00	(119,880.00)	New
Payments to County Offices		7142	0.00	0.00	39,446.00	114,365.00	(114,365.00)	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	944.82	944.82	1,686.04	7,105.39	(6,160.57)	-652.0%
Other Debt Service - Principal		7439	16,687.73	16,687.73	37,102.47	118,129.14	(101,441.41)	-607.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,632.55	17,632.55	95,022.51	359,479.53	(341,846.98)	-1938.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(41,396.00)	(41,396.00)	0.00	(41,396.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(41,396.00)	(41,396.00)	0.00	(41,396.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,296,131.99	16,296,131.99	3,706,032.23	16,919,241.67	(623,109.68)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(60,000.00)	(60,000.00)	0.00	(60,000.00)	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,489,358.00	1.39%	13,676,563.00	1.53%	13,885,450.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	459,488.50	-49.28%	233,053.67	0.00%	233,053.67
4. Other Local Revenues	8600-8799	76,600.00	-50.00%	38,300.00	0.00%	38,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,648,884.68)	-10.64%	(1,473,404.91)	22.71%	(1,808,010.55)
6. Total (Sum lines A1 thru A5c)		12,376,561.82	0.79%	12,474,511.76	-1.01%	12,348,793.12
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,948,659.69		6,040,294.19
b. Step & Column Adjustment				91,634.50		97,226.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,948,659.69	1.54%	6,040,294.19	1.61%	6,137,520.69
2. Classified Salaries						
a. Base Salaries				1,483,289.39		1,521,085.84
b. Step & Column Adjustment				37,796.45		35,358.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,483,289.39	2.55%	1,521,085.84	2.32%	1,556,444.79
3. Employee Benefits	3000-3999	2,373,493.91	14.24%	2,711,565.99	4.94%	2,845,627.97
4. Books and Supplies	4000-4999	757,213.94	-6.30%	709,491.57	3.23%	732,408.15
5. Services and Other Operating Expenditures	5000-5999	1,590,125.88	-16.41%	1,329,125.88	3.23%	1,372,056.65
6. Capital Outlay	6000-6999	33,963.00	-11.67%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	125,234.53	17.07%	146,610.06	3.23%	151,345.56
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,896.12)	1.61%	(101,504.00)	0.00%	(101,504.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,272,084.22	1.42%	12,446,669.53	2.71%	12,783,899.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		104,477.60		27,842.23		(435,106.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,350,098.97		1,454,576.57		1,482,418.80
2. Ending Fund Balance (Sum lines C and D1)		1,454,576.57		1,482,418.80		1,047,312.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	775,471.13		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	679,105.44		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		1,482,418.80		1,047,312.11
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,454,576.57		1,482,418.80		1,047,312.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	679,105.44		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,482,418.80		1,047,312.11
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		679,105.44		1,482,418.80		1,047,312.11
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Supplies budget 4000's moved to 7438/7439 for chromebook leases/ 1:1 technology. Reduction in various consulting services used in 2018/19. One time discretionary funding 2018/2019, removed in out years. Local revenue also reduced. 2018/19 donation was a one-time.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	275,589.00	0.00%	275,589.00	0.00%	275,589.00
2. Federal Revenues	8100-8299	666,130.00	0.00%	666,130.00	0.00%	666,130.00
3. Other State Revenues	8300-8599	1,090,338.70	-3.81%	1,048,841.70	0.00%	1,048,841.00
4. Other Local Revenues	8600-8799	558,561.00	0.00%	558,561.00	0.00%	558,561.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,648,884.68	-10.64%	1,473,404.91	22.71%	1,808,010.55
6. Total (Sum lines A1 thru A5c)		4,239,503.38	-5.12%	4,022,526.61	8.32%	4,357,131.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				997,778.80		1,013,656.60
b. Step & Column Adjustment				15,877.80		16,063.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	997,778.80	1.59%	1,013,656.60	1.58%	1,029,720.30
2. Classified Salaries						
a. Base Salaries				640,044.45		651,894.57
b. Step & Column Adjustment				11,850.12		9,866.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	640,044.45	1.85%	651,894.57	1.51%	661,761.23
3. Employee Benefits	3000-3999	1,217,080.03	2.44%	1,246,739.78	6.52%	1,328,073.87
4. Books and Supplies	4000-4999	339,713.35	3.50%	351,603.32	3.23%	362,960.10
5. Services and Other Operating Expenditures	5000-5999	1,036,695.70	-33.71%	687,187.94	2.50%	704,384.11
6. Capital Outlay	6000-6999	183,100.00	-78.15%	40,000.00	3.23%	41,292.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	234,245.00	0.00%	234,245.00	0.00%	234,245.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	58,500.12	2.50%	59,962.62	0.00%	59,962.62
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,707,157.45	-8.96%	4,285,289.83	3.20%	4,422,399.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(467,654.07)		(262,763.22)		(65,267.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		797,255.24		329,601.17		66,837.95
2. Ending Fund Balance (Sum lines C and D1)		329,601.17		66,837.95		1,570.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	329,601.17		66,837.95		1,570.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		329,601.17		66,837.95		1,570.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in 5000/6000 due to Redevelopment fees used for the KM portables- one time fees only for installation/DSA/Architect. 6230 Prop 39 - budgeted through 2018/19 only. Funds must be spent;therefore budget in the out years removed. CPI added to expenditures. Benefit reduction in 2019/2020 due to salaries reclass to unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,764,947.00	1.36%	13,952,152.00	1.50%	14,161,039.00
2. Federal Revenues	8100-8299	666,130.00	0.00%	666,130.00	0.00%	666,130.00
3. Other State Revenues	8300-8599	1,549,827.20	-17.29%	1,281,895.37	0.00%	1,281,894.67
4. Other Local Revenues	8600-8799	635,161.00	-6.03%	596,861.00	0.00%	596,861.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		16,616,065.20	-0.72%	16,497,038.37	1.27%	16,705,924.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,946,438.49		7,053,950.79
b. Step & Column Adjustment				107,512.30		113,290.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,946,438.49	1.55%	7,053,950.79	1.61%	7,167,240.99
2. Classified Salaries						
a. Base Salaries				2,123,333.84		2,172,980.41
b. Step & Column Adjustment				49,646.57		45,225.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,123,333.84	2.34%	2,172,980.41	2.08%	2,218,206.02
3. Employee Benefits	3000-3999	3,590,573.94	10.24%	3,958,305.77	5.44%	4,173,701.84
4. Books and Supplies	4000-4999	1,096,927.29	-3.27%	1,061,094.89	3.23%	1,095,368.25
5. Services and Other Operating Expenditures	5000-5999	2,626,821.58	-23.24%	2,016,313.82	2.98%	2,076,440.76
6. Capital Outlay	6000-6999	217,063.00	-67.75%	70,000.00	1.85%	71,292.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	359,479.53	5.95%	380,855.06	1.24%	385,590.56
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(41,396.00)	0.35%	(41,541.38)	0.00%	(41,541.38)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,979,241.67	-1.46%	16,731,959.36	2.83%	17,206,299.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(363,176.47)		(234,920.99)		(500,374.37)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,147,354.21		1,784,177.74		1,549,256.75
2. Ending Fund Balance (Sum lines C and D1)		1,784,177.74		1,549,256.75		1,048,882.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	329,601.17		66,837.95		1,570.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	775,471.13		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	679,105.44		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		1,482,418.80		1,047,312.11
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,784,177.74		1,549,256.75		1,048,882.38

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	679,105.44		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,482,418.80		1,047,312.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		679,105.44		1,482,418.80		1,047,312.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		8.86%		6.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Santa Barbara County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,246.91		1,240.70		1,231.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		16,979,241.67		16,731,959.36		17,206,299.04
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		16,979,241.67		16,731,959.36		17,206,299.04
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		509,377.25		501,958.78		516,188.97
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		509,377.25		501,958.78		516,188.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)				
District Regular	1,246.91	1,246.91		
Charter School		0.00		
Total ADA	1,246.91	1,246.91	0.0%	Met
1st Subsequent Year (2019-20)				
District Regular	1,246.91	1,239.70		
Charter School				
Total ADA	1,246.91	1,239.70	-0.6%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,246.91	1,230.46		
Charter School				
Total ADA	1,246.91	1,230.46	-1.3%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	1,310	1,286		
Charter School				
Total Enrollment	1,310	1,286	-1.8%	Met
1st Subsequent Year (2019-20)				
District Regular	1,310	1,310		
Charter School				
Total Enrollment	1,310	1,310	0.0%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,310	1,301		
Charter School				
Total Enrollment	1,310	1,301	-0.7%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	1,220	1,269	
Charter School			
Total ADA/Enrollment	1,220	1,269	96.1%
Second Prior Year (2016-17)			
District Regular	1,215	1,280	
Charter School			
Total ADA/Enrollment	1,215	1,280	94.9%
First Prior Year (2017-18)			
District Regular	1,247	1,300	
Charter School	0		
Total ADA/Enrollment	1,247	1,300	95.9%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	1,247	1,286		
Charter School	0			
Total ADA/Enrollment	1,247	1,286	97.0%	Not Met
1st Subsequent Year (2019-20)				
District Regular	1,247	1,310		
Charter School				
Total ADA/Enrollment	1,247	1,310	95.2%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,247	1,301		
Charter School				
Total ADA/Enrollment	1,247	1,301	95.8%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Estimated ADA was based on enrollment as of P-2. CBEDS enrollment revealed a decline in enrollment for 2018-2019.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2018-19)	13,528,166.00	13,489,358.00	-0.3%	Met
1st Subsequent Year (2019-20)	13,807,953.00	13,676,563.00	-1.0%	Met
2nd Subsequent Year (2020-21)	14,162,925.00	13,885,450.00	-2.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	8,635,406.94	10,149,106.71	85.1%
Second Prior Year (2016-17)	9,578,770.33	10,951,972.06	87.5%
First Prior Year (2017-18)	10,026,484.88	11,605,734.50	86.4%
	Historical Average Ratio:		86.3%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	9,805,442.99	12,212,084.22	80.3%	Not Met
1st Subsequent Year (2019-20)	10,272,946.02	12,386,669.53	82.9%	Not Met
2nd Subsequent Year (2020-21)	10,539,593.45	12,723,899.81	82.8%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Increased expenditures in services and supplies.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	698,224.00	666,130.00	-4.6%	No
1st Subsequent Year (2019-20)	698,224.00	666,130.00	-4.6%	No
2nd Subsequent Year (2020-21)	698,224.00	666,130.00	-4.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	1,715,644.18	1,549,827.20	-9.7%	Yes
1st Subsequent Year (2019-20)	1,281,707.14	1,281,895.37	0.0%	No
2nd Subsequent Year (2020-21)	1,281,707.14	1,281,894.67	0.0%	No

Explanation:
(required if Yes)

Original budget contained overstated revenue from one time discretionary funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	288,983.00	635,161.00	119.8%	Yes
1st Subsequent Year (2019-20)	129,296.00	596,861.00	361.6%	Yes
2nd Subsequent Year (2020-21)	129,296.00	596,861.00	361.6%	Yes

Explanation:
(required if Yes)

Budgets reflective of revenues earned and distributed through Santa Barbara County SELPA due to change in accounting practices.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	1,105,045.66	1,096,927.29	-0.7%	No
1st Subsequent Year (2019-20)	1,332,650.04	1,061,094.89	-20.4%	Yes
2nd Subsequent Year (2020-21)	1,025,314.44	1,095,368.25	6.8%	Yes

Explanation:
(required if Yes)

Expenditures reclassified to Objects 7438/7439 to reflect 1:1 technology equipment leases.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	1,751,776.34	2,626,821.58	50.0%	Yes
1st Subsequent Year (2019-20)	1,629,674.57	2,016,313.82	23.7%	Yes
2nd Subsequent Year (2020-21)	1,518,710.99	2,076,440.76	36.7%	Yes

Explanation:
(required if Yes)

Budget reflective of increased services and professional development.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	2,702,851.18	2,851,118.20	5.5%	Not Met
1st Subsequent Year (2019-20)	2,109,227.14	2,544,886.37	20.7%	Not Met
2nd Subsequent Year (2020-21)	2,109,227.14	2,544,885.67	20.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	2,856,822.00	3,723,748.87	30.3%	Not Met
1st Subsequent Year (2019-20)	2,962,324.61	3,077,408.71	3.9%	Met
2nd Subsequent Year (2020-21)	2,544,025.43	3,171,809.01	24.7%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

Original budget contained overstated revenue from one time discretionary funding.

Budgets reflective of revenues earned and distributed through Santa Barbara County SELPA due to change in accounting practices.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Expenditures reclassified to Objects 7438/7439 to reflect 1:1 technology equipment leases.

Budget reflective of increased services and professional development.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	339,552.72	385,701.87	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		490,683.96	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	8.9%	6.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	3.0%	2.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	104,477.60	12,272,084.22	N/A	Met
1st Subsequent Year (2019-20)	27,842.23	12,446,669.53	N/A	Met
2nd Subsequent Year (2020-21)	(435,106.69)	12,783,899.81	3.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Increased contribution to SpEd, CalPers, CalSTRS. Revenues not increased enough to cover increasing expenditures.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	1,784,177.74	Met
1st Subsequent Year (2019-20)	1,549,256.75	Met
2nd Subsequent Year (2020-21)	1,048,882.38	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2018-19)	860,209.07	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$67,000 (greater of)	0	to 300
4% or \$67,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,247	1,241	1,231
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): Santa Barbara County SELPA

Yes

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	16,979,241.67	16,731,959.36	17,206,299.04
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	16,979,241.67	16,731,959.36	17,206,299.04
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	509,377.25	501,958.78	516,188.97
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	509,377.25	501,958.78	516,188.97

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	679,105.44	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,482,418.80	1,047,312.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	679,105.44	1,482,418.80	1,047,312.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	8.86%	6.09%
District's Reserve Standard (Section 10B, Line 7):	509,377.25	501,958.78	516,188.97
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(1,697,720.78)	(1,648,884.68)	-2.9%	(48,836.10)	Met
1st Subsequent Year (2019-20)	(1,307,770.22)	(1,473,404.91)	12.7%	165,634.69	Not Met
2nd Subsequent Year (2020-21)	(1,581,739.63)	(1,808,010.55)	14.3%	226,270.92	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	60,000.00	60,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	60,000.00	60,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	60,000.00	60,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Special Education staffing increases

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

¹ Include multivear commitments, multivear debt agreements, and new programs or contracts that result in long-term obligations.

Total Annual Payments:	0	142,434	142,434	142,434
Has total annual payment increased over prior year (2017-18)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

COP acquired in the 2017/18 year, proceeds received in 2018/19 year.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

33,507.04	4,517.84
33,507.04	
33,507.04	

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

- d. Number of retirees receiving OPEB benefits
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

b. Amount contributed (funded) for self-insurance programs
Current Year (2018-19)
1st Subsequent Year (2019-20)
2nd Subsequent Year (2020-21)

Budget Adoption (Form 01CS, Item S7B)		First Interim

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	67.0	70.6	69.6	69.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

2 Certificated employees hired with a one year only contract. Grant funded Science and 1FTE regular hire to cover an elementary teacher on LT leave.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	60.7	61.0	61.0	61.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

No

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	12.0	11.0	11.0	11.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2.** Is the system of personnel position control independent from the payroll system?

No

- A3.** Is enrollment decreasing in both the prior and current fiscal years?

No

- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7.** Is the district's financial system independent of the county office system?

No

- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A9. New superintendent as of 7/1/18.

End of School District First Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,898.00	70,898.00	0.00	0.00	(70,898.00)	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	135.07	0.00	0.00	0.0%
5) TOTAL, REVENUES			70,898.00	70,898.00	135.07	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,784.52	28,784.52	6,666.38	6,666.38	22,118.14	76.8%
2) Classified Salaries		2000-2999	10,464.87	10,464.87	1,457.59	1,457.59	9,007.28	86.1%
3) Employee Benefits		3000-3999	13,249.96	13,249.96	2,449.50	2,449.89	10,800.07	81.5%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	99.34	233.32	1,766.68	88.3%
5) Services and Other Operating Expenditures		5000-5999	16,398.65	16,398.65	0.00	8,397.30	8,001.35	48.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			70,898.00	70,898.00	10,672.81	19,204.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(10,537.74)	(19,204.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(10,537.74)	(19,204.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,957.35	42,387.12		35,957.35	(6,429.77)	-15.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,957.35	42,387.12		35,957.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,957.35	42,387.12		35,957.35		
2) Ending Balance, June 30 (E + F1e)			35,957.35	42,387.12		16,752.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,957.35	42,387.12		16,752.87		
Reversal of Due to/from general fund	0000	9780	35,957.35					
Reversal of Due To/From General fund.	0000	9780		42,387.12				
Reverse due to/from general fund	0000	9780				16,752.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	70,898.00	70,898.00	0.00	0.00	(70,898.00)	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,898.00	70,898.00	0.00	0.00	(70,898.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	135.07	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	135.07	0.00	0.00	0.0%
TOTAL, REVENUES			70,898.00	70,898.00	135.07	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,784.52	28,784.52	6,666.38	6,666.38	22,118.14	76.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,784.52	28,784.52	6,666.38	6,666.38	22,118.14	76.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,464.87	10,464.87	1,457.59	1,457.59	9,007.28	86.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,464.87	10,464.87	1,457.59	1,457.59	9,007.28	86.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,772.25	4,772.25	1,085.29	1,085.35	3,686.90	77.3%
PERS		3201-3202	1,890.16	1,890.16	263.27	263.27	1,626.89	86.1%
OASDI/Medicare/Alternative		3301-3302	1,064.13	1,064.13	200.52	200.69	863.44	81.1%
Health and Welfare Benefits		3401-3402	5,072.20	5,072.20	798.92	798.92	4,273.28	84.2%
Unemployment Insurance		3501-3502	17.83	17.83	4.01	4.02	13.81	77.5%
Workers' Compensation		3601-3602	433.39	433.39	97.49	97.64	335.75	77.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,249.96	13,249.96	2,449.50	2,449.89	10,800.07	81.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	99.34	233.32	1,766.68	88.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	99.34	233.32	1,766.68	88.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,000.00	12,000.00	0.00	0.00	12,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,198.65	4,198.65	0.00	8,397.30	(4,198.65)	-100.0%
Communications		5900	200.00	200.00	0.00	0.00	200.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,398.65	16,398.65	0.00	8,397.30	8,001.35	48.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			70,898.00	70,898.00	10,672.81	19,204.48		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,068,843.80	1,068,843.80	266,169.64	1,068,843.80	0.00	0.0%
3) Other State Revenue		8300-8599	91,000.00	91,000.00	21,568.32	185,200.00	94,200.00	103.5%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	2,414.92	9,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,168,843.80	1,168,843.80	290,152.88	1,263,043.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	472,237.78	472,237.78	115,036.07	453,563.85	18,673.93	4.0%
3) Employee Benefits		3000-3999	152,868.19	152,868.19	31,288.00	131,704.60	21,163.59	13.8%
4) Books and Supplies		4000-4999	442,791.96	442,791.96	144,819.48	508,491.96	(65,700.00)	-14.8%
5) Services and Other Operating Expenditures		5000-5999	104,330.00	104,330.00	20,066.34	132,830.00	(28,500.00)	-27.3%
6) Capital Outlay		6000-6999	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,396.00	41,396.00	0.00	41,396.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,230,623.93	1,230,623.93	311,209.89	1,284,986.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,780.13)	(61,780.13)	(21,057.01)	(21,942.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,780.13)	(61,780.13)	(21,057.01)	(21,942.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	184,040.92	61,780.13		184,040.92	122,260.79	197.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,040.92	61,780.13		184,040.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,040.92	61,780.13		184,040.92		
2) Ending Balance, June 30 (E + F1e)			122,260.79	0.00		162,098.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	120,813.26	0.00		160,650.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,447.66	0.00		1,447.66		
Transfer to Res 5310	0000	9780	1,447.66					
Trsf to resource 5310	0000	9780				1,447.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.13)	0.00		(0.13)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,068,843.80	1,068,843.80	266,169.64	1,068,843.80	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,068,843.80	1,068,843.80	266,169.64	1,068,843.80	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	91,000.00	91,000.00	21,568.32	185,200.00	94,200.00	103.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			91,000.00	91,000.00	21,568.32	185,200.00	94,200.00	103.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	6,500.00	6,500.00	1,297.30	6,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	1,031.62	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	86.00	1,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	9,000.00	2,414.92	9,000.00	0.00	0.0%
TOTAL, REVENUES			1,168,843.80	1,168,843.80	290,152.88	1,263,043.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	315,594.38	315,594.38	77,501.14	359,500.92	(43,906.54)	-13.9%
Classified Supervisors' and Administrators' Salaries		2300	84,792.00	84,792.00	28,264.00	84,792.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,730.00	9,730.00	0.00	0.00	9,730.00	100.0%
Other Classified Salaries		2900	62,121.40	62,121.40	9,270.93	9,270.93	52,850.47	85.1%
TOTAL, CLASSIFIED SALARIES			472,237.78	472,237.78	115,036.07	453,563.85	18,673.93	4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,804.14	13,804.14	4,601.36	13,804.13	0.01	0.0%
PERS		3201-3202	36,128.58	36,128.58	8,326.38	39,170.76	(3,042.18)	-8.4%
OASDI/Medicare/Alternative		3301-3302	30,817.31	30,817.31	7,039.11	29,397.24	1,420.07	4.6%
Health and Welfare Benefits		3401-3402	39,067.20	39,067.20	7,821.76	39,101.83	(34.63)	-0.1%
Unemployment Insurance		3501-3502	234.41	234.41	57.35	225.53	8.88	3.8%
Workers' Compensation		3601-3602	5,709.51	5,709.51	1,393.00	5,487.27	222.24	3.9%
OPEB, Allocated		3701-3702	27,107.04	27,107.04	2,049.04	4,517.84	22,589.20	83.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			152,868.19	152,868.19	31,288.00	131,704.60	21,163.59	13.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,576.62	13,576.62	1,174.70	13,576.62	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	1,484.20	11,200.00	(6,200.00)	-124.0%
Food		4700	424,215.34	424,215.34	142,160.58	483,715.34	(59,500.00)	-14.0%
TOTAL, BOOKS AND SUPPLIES			442,791.96	442,791.96	144,819.48	508,491.96	(65,700.00)	-14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	1,051.65	11,000.00	0.00	0.0%
Dues and Memberships		5300	860.00	860.00	406.50	1,360.00	(500.00)	-58.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,600.00	52,600.00	14,233.19	52,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	11,000.00	2,185.36	11,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,230.00	27,230.00	1,748.79	55,230.00	(28,000.00)	-102.8%
Communications		5900	1,640.00	1,640.00	440.85	1,640.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,330.00	104,330.00	20,066.34	132,830.00	(28,500.00)	-27.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	41,396.00	41,396.00	0.00	41,396.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,396.00	41,396.00	0.00	41,396.00	0.00	0.0%
TOTAL, EXPENDITURES			1,230,623.93	1,230,623.93	311,209.89	1,284,986.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800.00	800.00	270.95	800.00	0.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	270.95	800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,300.00	22,300.00	0.00	22,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	38,500.00	38,500.00	0.00	38,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,800.00	60,800.00	0.00	60,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,000.00)	(60,000.00)	270.95	(60,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	60,000.00	0.00	60,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	270.95	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,338.21	0.00		35,338.21	35,338.21	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,338.21	0.00		35,338.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,338.21	0.00		35,338.21		
2) Ending Balance, June 30 (E + F1e)			35,338.21	0.00		35,338.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,338.21	0.00		35,338.21		
Maintenance projects at both sites	0000	9780	35,338.21					
Maintenance projects - ramps, roofs	0000	9780				35,338.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800.00	800.00	270.95	800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800.00	800.00	270.95	800.00	0.00	0.0%
TOTAL, REVENUES			800.00	800.00	270.95	800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,300.00	22,300.00	0.00	22,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,300.00	22,300.00	0.00	22,300.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	38,500.00	38,500.00	0.00	38,500.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,500.00	38,500.00	0.00	38,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,800.00	60,800.00	0.00	60,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,000.00	60,000.00	0.00	60,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	9,038.04	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	9,038.04	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,024,399.10	3,024,399.10	971,865.79	3,024,399.10	0.00	0.0%
6) Capital Outlay		6000-6999	52,906.88	52,906.88	0.00	52,906.88	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,077,305.98	3,077,305.98	971,865.79	3,077,305.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,077,305.98)	(3,077,305.98)	(962,827.75)	(3,077,305.98)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	4,000,000.00	4,000,000.00	1,022,740.35	4,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	1,022,740.35	4,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			922,694.02	922,694.02	59,912.60	922,694.02		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	807,010.73	873,237.03		807,010.73	(66,226.30)	-7.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			807,010.73	873,237.03		807,010.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			807,010.73	873,237.03		807,010.73		
2) Ending Balance, June 30 (E + F1e)			1,729,704.75	1,795,931.05		1,729,704.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,710,544.54	1,795,931.05		1,710,544.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	19,160.21	0.00		19,160.21		
Measure M projects - Based on approved by	0000	9780	19,160.21					
Projects as listed on Measure M bond	0000	9780				19,160.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	9,038.04	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9,038.04	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	9,038.04	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,756,835.10	2,756,835.10	888,900.87	2,756,835.10	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	267,564.00	267,564.00	82,964.92	267,564.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,024,399.10	3,024,399.10	971,865.79	3,024,399.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	52,906.88	52,906.88	0.00	52,906.88	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,906.88	52,906.88	0.00	52,906.88	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,077,305.98	3,077,305.98	971,865.79	3,077,305.98		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	1,022,740.35	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,000,000.00	4,000,000.00	1,022,740.35	4,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	4,000,000.00	1,022,740.35	4,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	89,111.48	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	89,111.48	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	2,425.00	(2,425.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	561.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	142,434.03	142,434.03	63,059.03	142,434.03	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			142,434.03	142,434.03	63,620.03	144,859.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,434.03)	(142,434.03)	25,491.45	(144,859.03)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,434.03)	(142,434.03)	25,491.45	(144,859.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	623,442.62	442,058.26		623,442.62	181,384.36	41.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			623,442.62	442,058.26		623,442.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			623,442.62	442,058.26		623,442.62		
2) Ending Balance, June 30 (E + F1e)			481,008.59	299,624.23		478,583.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	481,008.59	299,624.23		478,583.59		
Repayment of Certificate of Participation	0000	9780	481,008.59					
Payments on Certificate of Participation	0000	9780		299,624.23				
Repayment of Certificates of Participation	0000	9780				478,583.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,818.22	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	0.00	0.00	84,293.26	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	89,111.48	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	89,111.48	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	2,425.00	(2,425.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	2,425.00	(2,425.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	561.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	561.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	142,434.03	142,434.03	63,059.03	142,434.03	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			142,434.03	142,434.03	63,059.03	142,434.03	0.00	0.0%
TOTAL, EXPENDITURES			142,434.03	142,434.03	63,620.03	144,859.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	7,305.33	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	7,305.33	12,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,476.00	33,476.00	3,037.12	33,476.00	0.00	0.0%
6) Capital Outlay		6000-6999	806,245.12	806,245.12	1,347.93	800,203.94	6,041.18	0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			839,721.12	839,721.12	4,385.05	833,679.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(827,721.12)	(827,721.12)	2,920.28	(821,679.94)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(827,721.12)	(827,721.12)	2,920.28	(821,679.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	821,679.94	828,221.12		821,679.94	(6,541.18)	-0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			821,679.94	828,221.12		821,679.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,679.94	828,221.12		821,679.94		
2) Ending Balance, June 30 (E + F1e)			(6,041.18)	500.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	250.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	25,540.23	250.00		0.00		
Land acquisition & fees	0000	9780	25,540.23					
Fees for land acquisition	0000	9780		250.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(31,581.41)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	7,305.33	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	7,305.33	12,000.00	0.00	0.0%
TOTAL, REVENUES			12,000.00	12,000.00	7,305.33	12,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,476.00	33,476.00	3,037.12	33,476.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,476.00	33,476.00	3,037.12	33,476.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	806,245.12	806,245.12	1,347.93	800,203.94	6,041.18	0.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			806,245.12	806,245.12	1,347.93	800,203.94	6,041.18	0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			839,721.12	839,721.12	4,385.05	833,679.94		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,664.00	2,664.00	0.00	2,664.00	0.00	0.0%
4) Other Local Revenue		8600-8799	256,471.00	256,471.00	1,266.19	256,471.00	0.00	0.0%
5) TOTAL, REVENUES			259,135.00	259,135.00	1,266.19	259,135.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	109,031.00	109,031.00	153,843.13	109,031.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			109,031.00	109,031.00	153,843.13	109,031.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,104.00	150,104.00	(152,576.94)	150,104.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,104.00	150,104.00	(152,576.94)	150,104.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	202,551.02	140,691.96		202,551.02	61,859.06	44.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,551.02	140,691.96		202,551.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,551.02	140,691.96		202,551.02		
2) Ending Balance, June 30 (E + F1e)			352,655.02	290,795.96		352,655.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	39,281.04	39,281.04		39,281.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	313,373.98	251,514.92		313,373.98		
Repay of bonds	0000	9780	313,373.98					
Bonds repayment	0000	9780		251,514.92				
Repayment of bonds	0000	9780				313,373.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	2,664.00	2,664.00	0.00	2,664.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,664.00	2,664.00	0.00	2,664.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	256,471.00	256,471.00	0.00	256,471.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,266.19	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			256,471.00	256,471.00	1,266.19	256,471.00	0.00	0.0%
TOTAL, REVENUES			259,135.00	259,135.00	1,266.19	259,135.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	90,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	109,031.00	109,031.00	63,843.13	109,031.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			109,031.00	109,031.00	153,843.13	109,031.00	0.00	0.0%
TOTAL, EXPENDITURES			109,031.00	109,031.00	153,843.13	109,031.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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First Interim
2018-19 Projected Totals
Technical Review Checks

Guadalupe Union Elementary

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Fund 01 - General Fund		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	13,782,007.00	4,291,816.09		9,490,190.91	69%
Federal Revenue	(8100-8299)	698,224.00	(114.23)		698,338.23	100%
Other State Revenue	(8300-8599)	1,715,644.18	218,925.51		1,496,718.67	87%
Other Local Revenue	(8600-8799)	288,983.00	201,814.79		87,168.21	30%
Total Revenues		16,484,858.18	4,712,442.16		11,772,416.02	71%
EXPENDITURES						
Certificated Salaries	(1000-1999)	7,100,270.54	2,192,055.02	4,596,929.17	311,286.35	4%
Classified Salaries	(2000-2999)	2,380,072.07	800,744.04	1,306,390.06	272,937.97	11%
Employee Benefits	(3000-3999)	3,809,767.83	1,101,315.57	2,002,390.08	706,062.18	19%
Books and Supplies	(4000-4999)	1,001,498.74	226,433.13	206,717.00	568,348.61	57%
Services & Operating Expenses	(5000-5999)	1,842,344.18	621,081.22	811,408.04	409,854.92	22%
Capital Outlay	(6000-6999)	175,013.00	10,550.00	99,036.00	65,427.00	37%
Other Outgo	(7100-7299, 7400-7499)	111,307.07	103,566.88	70,373.28	(62,633.09)	(56)%
Transfer of Indirect Costs	(7300-7399)	(41,396.00)	.00	.00	(41,396.00)	100%
Total Expenditures		16,378,877.43	5,055,745.86	9,093,243.63	2,229,887.94	14%
Operating Surplus/(Deficit)		105,980.75	(343,303.70)	(9,436,547.33)		
OTHER FINANCING SOURCES/USES						
Interfund Transfers Out	(7600-7629)	60,000.00	.00	.00	60,000.00	100%
Total Other Financing Sources/Uses		(60,000.00)	.00	.00	(60,000.00)	100%
Net Surplus/(Deficit)		45,980.75	(343,303.70)	(9,436,547.33)		
Beginning Fund Balance		2,147,354.13	2,147,354.13	2,147,354.13		
Net Ending Fund Balance		2,193,334.88	1,804,050.43	(7,289,193.20)		
*** calculated ***						
Components of Ending Fund Balance						
Unassigned/Unappropriated - 9790		2,193,334.88	.00			
Ending Fund Balance		2,193,334.88	.00			

Fund 07 - Tax Rev Anticipation Note Fund		Fiscal Year 2019 through 11/30/2018			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	.08	.08	.08		
Net Ending Fund Balance	.08	.08	.08		
*** calculated ***					
Components of Ending Fund Balance					
Unassigned/Unappropriated - 9790	.08	.00			
Ending Fund Balance	.08	.00			

Fund 12 - Child Dvlpmt Fund		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other State Revenue	(8300-8599)	70,898.00	.00		70,898.00	100%
Other Local Revenue	(8600-8799)	.00	135.07		(135.07)	0%
Total Revenues		70,898.00	135.07		70,762.93	100%
EXPENDITURES						
Certificated Salaries	(1000-1999)	28,784.52	6,666.38	.00	22,118.14	77%
Classified Salaries	(2000-2999)	10,464.87	1,457.59	.00	9,007.28	86%
Employee Benefits	(3000-3999)	13,249.96	2,449.50	.00	10,800.46	82%
Books and Supplies	(4000-4999)	2,000.00	99.34	133.98	1,766.68	88%
Services & Operating Expenses	(5000-5999)	16,398.65	.00	4,800.00	11,598.65	71%
Total Expenditures		70,898.00	10,672.81	4,933.98	55,291.21	78%
Operating Surplus/(Deficit)		.00	(10,537.74)	(15,471.72)		
Beginning Fund Balance		35,957.35	35,957.35	35,957.35		
Net Ending Fund Balance		35,957.35	25,419.61	20,485.63		
*** calculated ***						
Components of Ending Fund Balance						
Unassigned/Unappropriated - 9790		35,957.35	.00			
Ending Fund Balance		35,957.35	.00			

Fund 13 - Cafeteria Spec Rev Fund		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Federal Revenue	(8100-8299)	1,068,843.80	225,955.32		842,888.48	79%
Other State Revenue	(8300-8599)	185,200.00	18,498.12		166,701.88	90%
Other Local Revenue	(8600-8799)	9,000.00	1,178.82		7,821.18	87%
Total Revenues		1,263,043.80	245,632.26		1,017,411.54	81%
EXPENDITURES						
Classified Salaries	(2000-2999)	472,237.78	160,562.45	293,001.40	18,673.93	4%
Employee Benefits	(3000-3999)	152,868.19	43,082.66	83,366.57	26,418.96	17%
Books and Supplies	(4000-4999)	508,491.96	200,277.05	282,444.92	25,769.99	5%
Services & Operating Expenses	(5000-5999)	132,830.00	25,413.77	37,121.46	70,294.77	53%
Capital Outlay	(6000-6999)	17,000.00	.00	.00	17,000.00	100%
Transfer of Indirect Costs	(7300-7399)	41,396.00	.00	.00	41,396.00	100%
Total Expenditures		1,324,823.93	429,335.93	695,934.35	199,553.65	15%
Operating Surplus/(Deficit)		(61,780.13)	(183,703.67)	(879,638.02)		
Beginning Fund Balance		184,040.92	184,040.92	184,040.92		
Net Ending Fund Balance		122,260.79	337.25	(695,597.10)		
*** calculated ***						
Components of Ending Fund Balance						
Unassigned/Unappropriated - 9790		122,260.79	.00			
Ending Fund Balance		122,260.79	.00			

Fund 14 - Deferred Maintenance Fund		Fiscal Year 2019 through 11/30/2018			
		Budget	Actual	Encumbrance	Balance Avail
REVENUES					
Other Local Revenue	(8600-8799)	800.00	270.95		529.05 66%
Total Revenues		800.00	270.95		529.05 66%
EXPENDITURES					
Services & Operating Expenses	(5000-5999)	22,300.00	.00	.00	22,300.00 100%
Capital Outlay	(6000-6999)	38,500.00	.00	.00	38,500.00 100%
Total Expenditures		60,800.00	.00	.00	60,800.00 100%
Operating Surplus/(Deficit)		(60,000.00)	270.95	270.95	
OTHER FINANCING SOURCES/USES					
Interfund Transfers In	(8900-8929)	60,000.00	.00		60,000.00 100%
Total Other Financing Sources/Uses		60,000.00	.00		60,000.00 100%
Net Surplus/(Deficit)		.00	270.95	270.95	
Beginning Fund Balance		35,338.21	35,338.21	35,338.21	
Net Ending Fund Balance		35,338.21	35,609.16	35,609.16	
*** calculated ***					
Components of Ending Fund Balance					
Unassigned/Unappropriated - 9790		35,338.21	.00		
Ending Fund Balance		35,338.21	.00		

Fund 21 - Building Fund 1 - Measure M		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	.00	5,729.49		(5,729.49)	0%
Total Revenues		.00	5,729.49		(5,729.49)	0%
EXPENDITURES						
Services & Operating Expenses	(5000-5999)	19,500.00	.00	.00	19,500.00	100%
Capital Outlay	(6000-6999)	52,906.88	27,532.96	.00	25,373.92	48%
Total Expenditures		72,406.88	27,532.96	.00	44,873.92	62%
Operating Surplus/(Deficit)		(72,406.88)	(21,803.47)	(21,803.47)		
Beginning Fund Balance		725,580.16	725,580.16	725,580.16		
Net Ending Fund Balance		653,173.28	703,776.69	703,776.69		
*** calculated ***						
Components of Ending Fund Balance						
Unassigned/Unappropriated - 9790		653,173.28	.00			
Ending Fund Balance		653,173.28	.00			

Fund 22 - Building Fund 2 - Measure N		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	.00	3,308.55		(3,308.55)	0%
Total Revenues		.00	3,308.55		(3,308.55)	0%
EXPENDITURES						
Services & Operating Expenses	(5000-5999)	3,004,899.10	984,170.79	324,184.40	1,696,543.91	56%
Total Expenditures		3,004,899.10	984,170.79	324,184.40	1,696,543.91	56%
Operating Surplus/(Deficit)		(3,004,899.10)	(980,862.24)	(1,305,046.64)		
OTHER FINANCING SOURCES/USES						
Other Financing Sources	(8930-8979)	4,000,000.00	1,022,740.35		2,977,259.65	74%
Total Other Financing Sources/Uses		4,000,000.00	1,022,740.35		2,977,259.65	74%
Net Surplus/(Deficit)		995,100.90	41,878.11	(282,306.29)		
Beginning Fund Balance		81,430.57	81,430.57	81,430.57		
Net Ending Fund Balance		1,076,531.47	123,308.68	(200,875.72)		
*** calculated ***						
Components of Ending Fund Balance						
Unassigned/Unappropriated - 9790		1,076,531.47	.00			
Ending Fund Balance		1,076,531.47	.00			

Fund 25 - Capital Facilities Fund		Fiscal Year 2019 through 11/30/2018			
		Budget	Actual	Encumbrance	Balance Avail
REVENUES					
Other Local Revenue	(8600-8799)	.00	89,111.48		(89,111.48) 0%
Total Revenues		.00	89,111.48		(89,111.48) 0%
EXPENDITURES					
Capital Outlay	(6000-6999)	.00	14,025.00	.00	(14,025.00) 0%
Other Outgo	(7100-7299, 7400-7499)	142,434.03	63,059.03	79,375.00	0.00 0%
Total Expenditures		142,434.03	77,084.03	79,375.00	(14,025.00) (10)%
Operating Surplus/(Deficit)		(142,434.03)	12,027.45	(67,347.55)	
Beginning Fund Balance		623,442.62	623,442.62	623,442.62	
Net Ending Fund Balance		481,008.59	635,470.07	556,095.07	
*** calculated ***					
Components of Ending Fund Balance					
Unassigned/Unappropriated - 9790		481,008.59	.00		
Ending Fund Balance		481,008.59	.00		

Fund 35 - Cnty Schl Facilities Fund 1		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	12,000.00	7,305.33		4,694.67	39%
Total Revenues		12,000.00	7,305.33		4,694.67	39%
EXPENDITURES						
Services & Operating Expenses	(5000-5999)	33,476.00	5,368.12	4,631.88	23,476.00	70%
Capital Outlay	(6000-6999)	806,245.12	1,347.93	.00	804,897.19	100%
Total Expenditures		839,721.12	6,716.05	4,631.88	828,373.19	99%
Operating Surplus/(Deficit)		(827,721.12)	589.28	(4,042.60)		
Beginning Fund Balance		821,679.94	821,679.94	821,679.94		
Net Ending Fund Balance		(6,041.18)	822,269.22	817,637.34		
*** calculated ***						
Components of Ending Fund Balance						
Unassigned/Unappropriated - 9790		(6,041.18)	.00			
Ending Fund Balance		(6,041.18)	.00			

Fund 40 - Spec Resv Cap Outlay Proj 1		Fiscal Year 2019 through 11/30/2018				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other State Revenue	(8300-8599)	71,500.00	.00		71,500.00	100%
Other Local Revenue	(8600-8799)	.00	675.04		(675.04)	0%
Total Revenues		71,500.00	675.04		70,824.96	99%
EXPENDITURES						
Books and Supplies	(4000-4999)	.00	64.26	.00	(64.26)	0%
Services & Operating Expenses	(5000-5999)	38,500.00	13,012.50	20,253.50	5,234.00	14%
Capital Outlay	(6000-6999)	33,000.00	.00	.00	33,000.00	100%
Total Expenditures		71,500.00	13,076.76	20,253.50	38,169.74	53%
Operating Surplus/(Deficit)		.00	(12,401.72)	(32,655.22)		
Net Surplus/(Deficit)		.00	(12,401.72)	(32,655.22)		
Net Ending Fund Balance		.00	(12,401.72)	(32,655.22)		
*** calculated ***						

Fund 51 - Bond Int & Redempt Fund 1 - M		Fiscal Year 2019 through 11/30/2018			
		Budget	Actual	Encumbrance	Balance Avail
REVENUES					
Other State Revenue	(8300-8599)	1,332.00	.00		1,332.00 100%
Other Local Revenue	(8600-8799)	128,706.00	621.15		128,084.85 100%
Total Revenues		130,038.00	621.15		129,416.85 100%
EXPENDITURES					
Other Outgo	(7100-7299, 7400-7499)	29,269.00	92,495.00	.00	(63,226.00) (216)%
Total Expenditures		29,269.00	92,495.00	.00	(63,226.00) (216)%
Operating Surplus/(Deficit)		100,769.00	(91,873.85)	(91,873.85)	
Beginning Fund Balance		109,730.12	109,730.12	109,730.12	
Net Ending Fund Balance		210,499.12	17,856.27	17,856.27	
*** calculated ***					
Components of Ending Fund Balance					
Unassigned/Unappropriated - 9790		210,499.12	.00		
Ending Fund Balance		210,499.12	.00		

Fund 55 - Bond Int & Redempt Fund 2 - N		Fiscal Year 2019 through 11/30/2018			
		Budget	Actual	Encumbrance	Balance Avail
REVENUES					
Other State Revenue	(8300-8599)	1,332.00	.00		1,332.00 100%
Other Local Revenue	(8600-8799)	127,765.00	645.04		127,119.96 99%
Total Revenues		129,097.00	645.04		128,451.96 100%
EXPENDITURES					
Other Outgo	(7100-7299, 7400-7499)	79,762.00	61,348.13	.00	18,413.87 23%
Total Expenditures		79,762.00	61,348.13	.00	18,413.87 23%
Operating Surplus/(Deficit)		49,335.00	(60,703.09)	(60,703.09)	
Beginning Fund Balance		92,820.90	92,820.90	92,820.90	
Net Ending Fund Balance		142,155.90	32,117.81	32,117.81	
*** calculated ***					
Components of Ending Fund Balance					
Unassigned/Unappropriated - 9790		142,155.90	.00		
Ending Fund Balance		142,155.90	.00		

Fund 67 - Self-Insurance Fund 1		Fiscal Year 2019 through 11/30/2018			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	2,279.60	2,279.60	2,279.60		
Net Ending Fund Balance	2,279.60	2,279.60	2,279.60		
*** calculated ***					
Components of Ending Fund Balance					
Unassigned/Unappropriated - 9790	2,279.60	.00			
Ending Fund Balance	2,279.60	.00			

Pay01a

Payroll Summary by Org

Pay Date 11/09/2018 through 11/30/2018

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		1,158.46
Regular	936,054.94	
TOTAL	936,054.94	1,158.46

EARNINGS by Group	Income	Adjustments
Base Pay	903,537.64	
Docks	2,720.00	
Miscellaneous	6,433.79	1,158.46
Overtime	3,034.40	
Stipends	25,769.11	
TOTAL	936,054.94	1,158.46

EARNINGS	Person Type	Female Employees
Certificated	93	76
Classified	99	72
TOTAL	192	148

Vendor Summary for Pay Date 11/09/2018 thru 11/30/2018

Vendor Checks	44,064.51	20
Vendor Liabilities	600,056.49	54
	644,121.00	74

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	80,763.71		80,763.71	795,767.29
State Withholding	31,522.91		31,522.91	795,767.29
Social Security	14,483.91	14,483.91	28,967.82	233,612.36
Medicare	13,140.55	13,140.55	26,281.10	906,245.98
SUI		452.82	452.82	905,525.98
Workers' Comp		11,010.99	11,010.99	906,245.98
SUBTOTAL	139,911.08	39,088.27	178,999.35	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	6,836.79	17,614.52	24,451.31	97,668.21
PERS / 62	6,958.73	17,951.48	24,910.21	99,434.33
STRS / 60	57,478.86	91,293.07	148,771.93	560,768.55
STRS / 62	11,702.31	18,668.62	30,370.93	114,672.09
TSA's	27,502.00		27,502.00	
Benefits	30,159.10	15,667.98	45,827.08	
Misc	802.32		802.32	
SUBTOTAL	141,440.11	161,195.67	302,635.78	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Garn	50.00		50.00	
Benefits		86,130.19	86,130.19	
Misc	13,316.90	841.33	14,158.23	140,016.69
Summer Savings	62,147.45		62,147.45	392,674.45
SUBTOTAL	75,514.35	86,971.52	162,485.87	
TOTALS	356,865.54	287,255.46	644,121.00	

Cancel/Reissue for Process Date 11/09/2018 thru 11/30/2018

Reissued
Cancel Checks
Void ACH

Pay01a

Payroll Summary by Org

Pay Date 11/09/2018 through 11/30/2018

BALANCING DATA

		579,189.40	Net Pay
Gross Earnings	936,054.94	356,865.54	Deductions
District Liability	287,255.46	287,255.46	Contributions
	1,223,310.40	1,223,310.40	

NET

Direct Deposits	509,472.41	147
Checks	69,118.70	44
Partial Net ACH	469.00	2
Negative Net		
Check Holds	129.29	1
Zero Net		
TOTAL	579,189.40	192



Interdistrict Transfers

November:

Transfers Out: 1

Transfers In: 2

Year-to-Date

Transfers Out: 16

Transfers In: 8

Dated 12/4/2018

GUADALUPE UNION SCHOOL DISTRICT

Interdistrict Boundary Agreement Request Summary

Informational Item: December 12, 2018

District Requested	Request Rec'd	Student Name	Grade	School of Attendance	Reason for Transfer		
					Childcare	Employment	Other
Lucia Mar Unified School District	11/21/18	B.Salguero	Kindergartner	Lange Dorothea Elementary School			Change of Address
Coming In From							
Santa Maria Bonita School District	10/31/18	M.Chavez	6 th Grade	Kermit McKenzie Intermediate School		X	Parents work in Guadalupe
Santa Maria Bonita School District	10/31/18	I.Chavez	8 th Grade	Kermit McKenzie Intermediate School		X	Parents work in Guadalupe